This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

STORAGE
I 1 N7

HJ
11
.N77

B 446555

Proceedings of the State Board of Equalization of North Dakota

1908

August 4 to 11 inclusive, August 20, 21 and 22 and October 9

Published by Authority

BISMARCK, N. D.
TRIBUNE, STATE PRINTERS AND BINDERS
1908

North Dakota Univ
ex.
12-5-1923

MEMBERS, 1908

HON. JOHN BURKE, ...Governor
HON. H. L. HOLMES, ...State Auditor
HON. ALBERT PETERSON, ...State Treasurer
HON. T. F. McCUE, ...Attorney General
HON. W. C. GILBREATH, ...Com. of Agriculture and Labor

WM. C. GREEN, ...Official Stenographer

PROCEEDINGS

OF THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA, 1908

In accordance with Section 1531 of the Revised Codes of 1905 for the State of North Dakota, the members of the state board of equalization convened at the office of the state auditor, at the capitol, at Bismarck, Burleigh county, North Dakota, on August 4, 1908, at 2 o'clock p. m., this being the first Tuesday in August, provided by law for the meeting of the said board.

The meeting was called to order by Governor John Burke, ex-officio president of the state board of equalization.

The following members were present: Governor John Burke, State Auditor H. L. Holmes, State Treasurer Albert Peterson, Commissioner of Agriculture and Labor W. C. Gilbreath, and Attorney General T. F. McCue.

The following oath was administered to the members of the board:

STATE OF NORTH DAKOTA, }
County of Burleigh. } ss

John Burke, H. L. Holmes, Albert Peterson, W. C. Gilbreath, T. F. McCue, being duly sworn, each for himself doth say; that I will support the constitution of the United States and the constitution of the State of North Dakota, and will fairly and impartially perform the duties of a member of the state board of equalization of the State of North Dakota for the year 1908, so help me God.

JOHN BURKE, Governor.
H. L. HOLMES, State Auditor.
ALBERT PETERSON, State Treasurer.
W. C. GILBREATH, Commissioner of Agriculture and Labor.
T. F. MCCUE, Attorney General.

Subscribed and sworn to before me this 4th day of August, A. D. 1908.

CARL O. JORGENSON, Notary Public.

My commission expires the 12th day of September, 1913.

On motion of Mr. W. C. Gilbreath, seconded by Mr. T. F. McCue, the state auditor was authorized and empowered to employ an official stenographer during the 1908 session of the state board of equalization. On which motion all members of the board voted aye.

Mr. H. L. Holmes, state auditor, announced that he had employed Wm. C. Green as official stenographer. To which there was no objection.

The matter of salary of the stenographer was discussed, and it was decided to postpone definite action until the reasonable value of the services of such stenographer could be more definitely ascertained.

The Board instructed the stenographer to take in shorthand all information offered before the Board, and to be prepared to make a transcript of any portion of his notes so taken, when requested by the members of the Board.

On motion of Mr. W. C. Gilbreath, seconded by Mr. Albert Peterson, the Board adjourned until August 5, 1908, at 10 a. m.

SECOND DAY

FORENOON SESSION.

August 5, 1908.

Pursuant to adjournment, the state board of equalization met at the call of the President at the state auditor's office, at 10 o'clock, a. m., Wednesday, August 5th.

Members present: Governor John Burke, State Auditor H. L. Holmes, State Treasurer Albert Peterson, Attorney General T. F. McCue, and Commissioner of Agriculture and Labor, W. C. Gilbreath.

The minutes of the meeting of August 4th were read and approved.

Mr. Foss of Benson county, appeared before the Board and furnished information relative to the assessment of property in Benson county.

Mr. Ole Gjevre and Mr. Adam Reid of Cavalier county, appeared before the Board and asked if it would take some action to rebate a portion of the assessment of bank stock in Cavalier county for the year 1906.

Mr. R. A. Wilkinson, general solicitor of the Great Northern Railway Company, appeared before the Board and asked if they would set a day certain when the matter of assessment of railroad property could be taken up.

Moved by Mr. H. L. Holmes, seconded by Mr. Albert Peterson, that the matter of assessment of railroad property be taken up Friday morning, August 7th. Which motion carried, all voting aye.

Mr. Miller, city assessor of Grand Forks, was heard relative to the assessment of property in the city of Grand Forks.

Mr. C. Ness, chairman of the board of county comissioners of Richland county and Mr. E. S. Cameron, county auditor of Richland county, appeared before the Board and were heard with regard to the assessment of real estate in Richland county.

Mr. A. C. Lewis, county auditor of Cass county, appeared before the Board and was heard with reference to the assessment of property in Cass county. He spoke especially in regard to the assessment of agricultural tools and implements, separators and engines, and in regard to the assessment of the Western Union Telegraph Company in the county of Cass.

Mr. Iver M. Brandjord, county auditor of Bottineau county, was heard by the Board with reference to assessment of property in

Bottineau county; more especially the assessment of farm lands and of city, town and village lots.

On motion of Mr. Gilbreath, seconded by Mr. Peterson, the Board adjourned until two o'clock p. m.

SECOND DAY—AFTERNOON SESSION.

August 5, 1908.

The state board of equalization met pursuant to adjournment in the state auditor's office at 2 o'clock, Governor Burke presiding, Mr. Gilbreath, Mr. Holmes and Mr. McCue present.

On motion duly made, seconded and carried, the Board adjourned until August 6th, at 10 o'clock a. m., the returns not having been received from all the counties of the state at the time of meeting.

THIRD DAY

FORENOON SESSION.

August 6, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 10 o'clock a. m., Governor Burke presiding, all members present.

The minutes of the meeting of August 5, 1908, were read and approved.

Mr. Holmes moved that the Board take up the subject of Lands, Exclusive of Structures and Improvements. Which motion was seconded by Mr. Albert Peterson, and duly carried, all members voting aye.

Mr. Iver Brandjord, county auditor of Bottineau county, was again heard in regard to the assessment of town lots in the county of Bottineau.

Mr. Nuessle, state's attorney of McLean county, was heard with reference to the assessment of real estate in McLean county.

Mr. Chas. W. Nelson, county auditor of Barnes county, was heard with reference to the assessment of farm lands in Barnes county.

Mr. Judson LaMoure and Mr. W. W. Felson, county auditor of Pembina county, were heard with reference to the valuation of property in Pembina county.

Mr. Hans Anderson, county auditor of Grand Forks county, and Mr. Robert Haddow of the board of county commissioners of Grand Forks county, were heard with reference to the assessment of property in Grand Forks county.

Mr. Gjevre, of the board of county commissioners of Cavalier county, was heard with reference to the assessment of real estate of Cavalier county.

Mr. J. W. Olson, county auditor of Benson county, was heard with reference to the assessment of real estate in Benson county.

Mr. Karl Kaz, county auditor of Logan county, and Mr. John Kroeber, chairman of the board of county commissioners of the same county, were heard with reference to the assessment of real estate in Logan county, and with reference to the assessment of bank stock in that county.

Mr. E. W. Field, county auditor of LaMoure county, was heard with reference to the assessment of property in LaMoure county.

On motion of Mr. Gilbreath, seconded by Mr. Peterson, and duly carried, the Board adjourned until 2 o'clock p. m.

THIRD DAY—AFTERNOON SESSION.

August 6, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office, Governor Burke presiding, all members present.

The Board continued the consideration of the subject of Lands, Exclusive of Structures and Improvements. The Board postponed final action on the equalization of this class of property until returns should be received from all the counties of the state.

The Board then proceeded to the consideration of the subject of Structures and other Improvements on Ltnds, and postponed final action upon the equalization of this class of property until returns should be received from all the counties of the state.

The Board then proceeded to the consideration of the subject of Town and City lots, Exclusive of Structures and Improvements, and postponed final action upon the equalization of this class of property until returns should be received from all the counties of the state.

During consideration of this class of property, Mr. I. W. Healy, county auditor of Burleigh county; Mr. Miller, city assessor of Grand Forks, and Mr. J. L. Cashel, of Walsh county, were heard with reference to the assessment of this class of property in their respective counties.

The Board then proceeded to the consideration of the subject of Structures and Improvements on Town and City Lots.

Mr. Cashel was heard with reference to the assessment of this class of property in the county of Walsh.

After consideration of this subject, the Board postponed final action until the returns should be received from all the counties of the state.

The Board then proceeded to the consideration of the subject of Goods and Merchandise.

Mr. Cashel was heard with reference to the assessment of this class of property in Walsh county.

Final action upon the equalization of this class of property was postponed until returns should be received from all the counties of the state.

On motion of Mr. Holmes, duly seconded and carried, the Board adjourned until August 7th, at 10 o'clock a. m.

FOURTH DAY

FORENOON SESSION.

August 7, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 10 a. m., Governor Burke presiding, all members present.

The minutes of the meeting of August 6th were read and approved.

The Board took up the subject of the assessment of railroads.

Governor Burke offered the following resolution and moved its adoption:

Resolved, That the stenographer be and is hereby instructed to take down all that is said by each member of the Board upon the subject of the assessment of railroads and other corporation property and that every vote upon the assessment of railroad property and other corporation property be taken by calling the roll of the members of this board of equalization.

Which motion was seconded by Mr. Gilbreath and Mr. Holmes, and was duly carried.

Mr. M. T. Sanders, tax commissioner of the Northern Pacific Railway Company, appeared before the Board and was heard with reference to the assessment of the Northern Pacific Railway Company.

Mr. W. C. Foster, tax agent of the Chicago & Northwestern Railway Company, appeared before the Board and offered information with reference to the property owned and mileage operated by the Chicago & Northwestern Railway Company in the State of North Dakota.

Mr. A. S. Dudley, tax commissioner of the Chicago, Milwaukee & St. Paul Railway Company, appeared before the Board and offered information relative to the property owned and mileage operated by the railway which he represented.

Mr. R. A. Wilkinson, tax commissioner of the Great Northern Railway Company, appeared before the Board and offered information in regard to the property owned and mileage operated by the Great Northern Railway Company.

On motion duly made, seconded and carried, the Board adjourned until 2 o'clock p. m.

FOURTH DAY—AFTERNOON SESSION.

August 7, *1908.*

Pursuant to adjournment, the state board of equalization convened at 2 o'clock p. m., Governor Burke presiding, all members present.

Mr. Wilkinson continued his address before the Board.

Mr. S. W. Derrick, superintendent of the Dakota Division of the Soo Line, appeared before the Board and was heard with reference to the assessment of the line which he represented.

Mr. J. M. Kelley, manager of the Farmers' Grain & Shipping Company, appeared before the Board and furnished information with reference to the property owned and mileage operated by the road which he represented.

The Board then took a recess of fifteen minutes and upon being called to order, Mr. McCue moved that the Board go into executive session for the purpose of considering the assessment of railroads, which motion was duly seconded by Mr. Peterson, and carried, all voting aye.

Mr. H. L. Holmes moved that the line of the Northern Pacific Railway Company, extending from Grand Forks to Pembina, and known as the Red River branch, be classed as main line. Which motion was seconded by Mr. McCue, and on roll call carried, all voting aye.

Moved by Mr. H. L. Holmes, seconded by Mr. McCue, that the Chicago, Milwaukee & St. Paul Railway Company of South Dakota, be assessed at the rate of $7,500 per mile on its main line, which motion was, on roll call, duly carried, all voting aye.

On motion of Mr. McCue, seconded by Mr. Holmes, and duly carried, the Board adjourned until August 8th, at 10 o'clock a. m.

FIFTH DAY

FORENOON SESSION.

August 8, 1908.

Pursuant to adjournment the state board of equalization met in the state auditor's office at 10 o'clock a. m., Governor Burke presiding, all members present. Minutes meeting August 7th read and approved.

The Board continued the consideration of the subject of assessment of railroad property.

Governor Burke moved that the assessment of the main lines of the various railway companies within the State of North Dakota be increased $1,500 per mile over the assessment of last year to which motion there was no second.

While the formal resolutions were being drawn up and computed for the assessment of railroad property, the Board considered the subject of the assessment of telephone companies.

Mr. John Carmody appeared before the Board and was heard on behalf of the Traill County, Hunter, Red River Valley, Abercrombie, McHenry, Pomona Valley, LaMoure, Wheatland, Cando, Minot, Northwestern, Wilson, Sheyenne, L. C. Lane, Wheatland, Enderlin and North Dakota Central Co-operative telephone companies.

On motion duly made, seconded and carried, the Board adjourned until 2 o'clock p. m.

FIFTH DAY—AFTERNOON SESSION.

August 8, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 2 o'clock p. m., Governor Burke presiding, all members present.

On motion of Mr. H. L. Holmes, seconded by Mr. T. F. McCue, the Board took up the subject of the assessment of Express companies.

Mr. S. A. Davis, superintendent of the Western Express Company, appeared before the Board and offered information with regard to the valuation and assessment of the Western Express Company.

Final action on the assessment of Telephone and Express Companies was postponed by the Board until formal resolutions should be drawn up and computed.

The Board then further considered the assessment of railroad property and decided upon the assessment of railroads for the year 1908, as is shown for each of the several railroads in the statement following:

Mr. McCue offered the following resolution and moved its adoption:

Resolved, That the railway property of the several railway companies within the State of North Dakota be and the same are hereby assessed for the year of 1908 as follows:

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the three hundred seventy-seven and five hundred thirty-five thousandths (377.535) miles of its main line from the North Dakota state line at Fargo, for the sum of three million, seven hundred seventy-five thousand three hundred fifty (3,775,350) dollars, being at the rate of ten thousand (10,000) dollars per mile upon the said items as follows:

Franchise at $1,500 per mile	$ 566,302
Roadway at $500 per mile	188,768
Roadbed at $4,000 per mile	1,510,140
Rails at $3,000 per mile	1,132,605
Rolling stock at $1,000 per mile	377,535
Total	$3,775,350

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its ninety-six and two hundred thirty-seven thousandths (96.237) miles of branch line, known as the "Red River Branch," from Grand Forks to Pembina, for the sum of eight hundred sixty-six thousand, one hundred thirty-three (866,133.00) dollars, being at the rate of nine thousand (9,000) dollars per mile upon the said items as follows:

Franchise at $1,350 per mile	$ 129,920
Roadway at $450 per mile	43,307
Roadbed at $3,600 per mile	346,453
Rails at $2,700 per mile	259,840
Rolling stock at $900 per mile	86,613
Total	$ 866,133

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its six hundred ninety and eight hundred forty thousandths (690.840) miles of branch lines in the State of North Dakota as follows:

	Miles
Casselton branch	60.182
Cooperstown branch	62.883
Devils Lake branch	107.651
Fargo & Southwestern branch	148.612
Fairview branch	14.831
Fergus Falls branch	74.525
James River branch	48.548
Linton branch	45.318
Oakes branch	15.196
Oberon branch	28.073
Sykestown branch	85.021
Total	690.840

For the sum of four million, four hundred ninety thousand, four hundred sixty (4,490,460) dollars, being at the rate of six thousand five hundred (6,500) dollars per mile upon the said items as follows:

Franchise at $1,000 per mile	$ 690,840
Roadway at $400 per mile	276,336
Roadbed at $2,700 per mile	1,865,268
Rails at $1,500 per mile	1,036,260
Rolling stock at $900 per mile	621,756
Total	$4,490,460

And that the side tracks of the Northern Pacific Railway Company be and the same are hereby assessed at the sum of three hundred ninety-two thousand, seven hundred six (392,706) dollars, being at the rate of one thousand five hundred (1,500) dollars per mile upon its two hundred sixty-one and eight hundred four thousandths (261.804) miles of side track in the State of North Dakota.

That the Northern Pacific Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon the twenty seven and two hundred fourteen thousandths (27.214) miles of what is known as its second track, located in the County of Cass, State of North Dakota, in the sum of one hundred thirty-six thousand, seventy (136,070) dollars, which is at the rate of five thousand (5,000) dollars per mile.

TOTAL NORTHERN PACIFIC RAILWAY COMPANY.

Main line, 377,535 miles, at $10,000 per mile....	$3,775,350
Branch line, "R. R. Branch," 96,237 miles, at $9,000 per mile.....	866,133
Branch lines, 690.840 miles, at $6,500 per mile..	4,490,460
Sidetrack, 261.804 miles, at $1,500 per mile....	392,706
Second track, 27.214 miles, at $5,000 per mile..	136,070
Total	$9,660,719

GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its four hundred twenty-seven and ninety-three hundredths (427.93) miles of main line, in North Dakota, distributed as follows:

	Miles.
Moorhead to Grand Forks Jct.	77.20
Grand Forks to Montana state line.....	350.73
Total	427.93

For the sum of four million, two hundred seventy-nine thousand, three hundred (4,279,300) dollars, being at the rate of ten thousand (10,000) dollars per mile upon the said items as follows:

Franchise at $1,500 per mile.....	$ 641,895
Roadway at $500 per mile.....	213,965
Roadbed at $4,000 per mile.....	1,711,720
Rails at $3,000 per mile.....	1,283,790
Rolling stock at $1,000 per mile.....	427,930
Total	$4,279,300

And that the Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its two hundred sixty-two and seventy hundredths (262.70) miles of secondary main line in North Dakota, distributed as follows:

	Miles.
Grand Forks to Inter. Bdy. at Neche.....	81.36
Wahpeton to Devils Lake via. Casselton and Aneta	181.34
Total	262.70

For the sum of two millions, three hundred sixty-four thousand three hundred (2,364,300) dollars, being at the rate of nine thousand (9,000) dollars per mile upon said items as follows:

Franchise at $1,350 per mile	$ 354,645
Roadway at $450 per mile	118,215
Roadbed at $3,600 per mile	945,720
Rails at $2,700 per mile	709,290
Rolling stock at $900 per mile	236,430
Total	$2,364,300

That the Great Northern Railway Company be and the same is hereby assesed upon its franchise, roadway, roadbed, rails and rolling stock upon its eight hundred fifty-three and forty-two hundredths (853.42) miles of branch lines in the State of North Dakota, distributed as follows:

	Miles.
Tintah Junction to Forbes	109.25
Rutland to South Dakota state line	10.45
Addison west line	11.78
Casselton to Larimore via. Mayville	74.56
Ripon to Portland Junction	41.08
Grafton to Inter. Bdy. (Morden)	53.18
Larimore to Hannah	94.94
Lakota to Sarles	73.12
Churches Ferry to Inter. Bdy. (Brandon)	59.08
York to Dunseith	42.29
Rugby to Antler	80.59
Towner to Maxbass	46.10
Granville to Sherwood	61.82
Berthold to Crosby	89.16
Wahpeton to Moorhead	6.02
Total	853.42

For the sum of five million, five hundred forty-seven thousand, two hundred thirty (5,547,230) dollars, being at the rate of six thousand, five hundred (6,500) dollars per mile upon the following items of its eight hundred fifty-three and forty-two hundredths (853.42) miles of branch line within the State of North Dakota:

Franchise at $400 per mile	$ 341,368
Roadway at $600 per mile	512,052
Roadbed at $2,500 per mile	2,133,550
Rails at $1,800 per mile	1,536,156
Rolling stock at $1,200 per mile	1,024,104
Total	$5,547,230

And that the sidetracks of the Great Northern Railway Company be and the same are hereby assessed for the sum of four hun-

dred fifty-four thousand, five hundred ninety (454,590) dollars, being at the rate of one thousand five hundred (1,500) dollars per mile upon the three hundred three and six hundredths (303.06) miles of sidetrack in the State of North Dakota.

And that the Great Northern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock on the twenty-two and seventeen hundredths (22.17) miles of "Second Track," located,

	Miles.
In Grand Forks county	3.08
In Ramsey county	19.09
Total	22.17

all in the State of North Dakota, in the sum of one hundred ten thousand eight hundred fifty (110,850) dollars, which is at the rate of five thousand (5,000) dollars per mile.

TOTAL GREAT NORTHERN RAILWAY COMPANY.

Main line, 427.93 miles, at $10,000 per mile	$ 4,279,300
Main line, secondary, 262.70 miles at $9,000	2,364,300
Branch lines, 853.42 miles at $6,500	5,547,230
Side tracks, 303.06 miles at $1,500	454,590
Second track, 22.17 miles at $5,000	110,850
Total	$12,756,270

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Resolved, That the Chicago, Milwaukee & St. Paul Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo branch (Hastings & Dakota Division), sixty-nine and forty hundredths (69.40) miles in the State of North Dakota, for the sum of five hundred twenty thousand, five hundred (520,500) dollars, being at the rate of seven thousand five hundred (7,500) dollars per mile upon the said items as follows:

Franchise at $400 per mile	$ 27,760
Roadway at $600 per mile	41,640
Roadbed at $3,000 per mile	208,200
Rails at $2,000 per mile	138,800
Rolling stock at $1,500 per mile	104,100
Total	$520,500

That the Chicago, Milwaukee & St. Paul Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines as follows:

	Miles.
Harlem Branch, Harlem to North Dakota state line	17.20
Edgeley branch, Edgeley to North Dakota state line	31.61
Eureka Extension, Linton to North Dakota state line	34.00
Total	82.81

For the sum of five hundred thirty-eight thousand, two hundred sixty-five (538,265) dollars, being at the rate of six thousand five hundred ($6,500) dollars per mile upon its eighty-two and eighty-one hundredths (82.81) miles of branch line in the State of North Dakota, and upon the following items:

Franchise at $400 per mile	$ 33,124
Roadway at $600 per mile	49,686
Roadbed at $2,500 per mile	207,025
Rails at $1,800 per mile	149,058
Rolling stock at $1,200 per mile	99,372
Total	$ 538,265

And that the sidetracks of the Chicago, Milwaukee & St. Paul Railway Company be and the same are hereby assessed for the sum of sixteen thousand two hundred sixty (16,260) dollars, being at the rate of one thousand five hundred (1,500) dollars per mile, upon ten and eighty-four hundredths (10.84) miles of side track in the State of North Dakota.

TOTAL CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Branch lines, 69.40 miles at $7,500	$ 520,500
Branch lines, 82.81 miles at $6,500	538,265
Side Tracks, 10.84 miles at $1,500	16,260
Total	$1,075,025

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY OF SOUTH DAKOTA.

Resolved, That the Chicago, Milwaukee & St. Paul Railway Company of South Dakota be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the one hundred two and fifty hundredths (102.50) miles of its main track, located as follows:

	Miles.
Morton county	.43
Adams county	46.77
Bowman county	46.19
Billings county	9.11
Total	102.50

For the sum of seven hundred sixty-eight thousand seven hundred fifty (768,750) dollars, being at the rate of seven thousand five hundred dollars (7,500) per mile upon the said items as follows:

Franchise at $400 per mile	$ 41,000
Roadway at $600 per mile	61,500
Roadbed at $3,000 per mile	307,500
Rails at $2,000 per mile	205,000
Rolling stock at $1,500 per mile	153,750
Total	$ 768,750

And that the sidetracks of the Chicago, Milwaukee & St. Paul Railway Company of South Dakota be and the same are hereby assessed for the sum of twenty thousand five hundred fifty (20,550) dollars, being at the rate of one thousand five hundred (1,500) dollars per mile upon the thirteen and seventy hundredths (13.70) miles of side track in the State of North Dakota.

TOTAL CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY OF SOUTH DAKOTA.

Main line, 102.50 miles at $7,500 per mile	$768,750
Side track, 13.70 miles at $1,500 per mile	20,550
Total	$789,300

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

Resolved, That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the three hundred and sixty-one (361) miles of railroad from the North Dakota state line at Bois de Sioux to the state line near Portal, North Dakota, for the sum of three million, four hundred twenty-nine thousand five hundred (3,429,500) dollars, being at the rate of nine thousand five hundred (9,500) dollars per mile upon the said items, as follows:

Franchise at $1,500 per mile	$ 541,500
Roadway at $400 per mile	144,400
Roadbed at $3,800 per mile	1,371,800
Rails at $2,900 per mile	1,046,900
Rolling stock at $900 per mile	324,900
Total	$3,429,500

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock on the following branch lines in the State of North Dakota:

	Miles.
Bismarck branch	341.35
Thief River Falls branch	272.03
Drake branch	83.39
Flaxton branch	50.91
Total	747.68

For the sum of four million eight hundred fifty-nine thousand nine hundred twenty (4,859,920) dollars, being at the rate of six thousand five hundred (6,500) dollars per mile upon its seven hundred forty-seven and sixty-eight hundredths (747.68) miles of the branch line in the State of North Dakota, and upon the said items as follows:

Franchise at $1,000 per mile	$ 242,996
Roadway at $400 per mile	403,747
Roadbed at $2,700 per mile	1,943,968
Rails at $1,500 per mile	1,457,976
Rolling stock at $900 per mile	811,233
Total	$4,859,920

And that the sidetracks of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same are hereby assessed for the sum of one hundred seventy-nine thousand three hundred seventy (179,370) dollars, being at the rate of one thousand five hundred (1,500) dollars per mile upon its one hundred nineteen and fifty-eight hundredths (119.58) miles of side track in the State of North Dakota.

TOTAL MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

Main line, 361 miles at $9,500 per mile	$3,429,500
Branch lines, 747.68 miles at $6,500 per mile	4,859,920
Sidetracks, 119.58 miles at $1,500 per mile	179,370
Total	$8,468,790

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Resolved, That the Chicago & Northwestern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch line (North Dakota Central Railway), fourteen and twenty-eight hundredths (14.28) miles, being within the State of North Dakota, for the sum of eighty-five thousand six hundred eighty (85,680) dollars, being at the rate of six thousand (6,000) dollars per mile and upon the said items as follows:

Franchise at $300 per mile	$ 4,284
Roadway at $500 per mile	7,140
Roadbed at $2,400 per mile	34,272
Rails at $1,800 per mile	25,704
Rolling stock at $1,000 per mile	14,280
Total	$85,680

And that the sidetracks of the Chicago & Northwestern Railway Company be and the same are hereby assessed for the sum of two thousand two hundred sixty-five (2,265) dollars, being at the rate of one thousand five hundred (1,500) dollars per mile for one and fifty-one hundredths (1.51) miles of side track in the State of North Dakota.

TOTAL CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Branch lines, 14.28 miles at $6,000	$85,680
Sidetracks, 1.51 miles at $1,500	2,265
Total	$87,945

THE FARMERS GRAIN & SHIPPING COMPANY.

Resolved, That the Farmers Grain & Shipping Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its fifty-three and thirty-four hundredths (53.34) miles of railway in the State of North Dakota for the sum of one hundred eighty-six thousand six hundred ninety (186,690) dollars, being at the rate of three thousand five hundred (3,500) dollars per mile upon the said items as follows:

Franchise at $2.00 per mile	$ 106
Roadway at $560 per mile	29,870
Roadbed at $700 per mile	37,338
Rails at $1,400 per mile	74,676
Rolling stock at $838 per mile	44,700
Total	$186,690

And that the Farmers Grain & Shipping Company of Ramsey county, North Dakota, be and the same is hereby assessed upon the four and fifty-seven hundredths (4.57) miles of side track of its railroad in the state of North Dakota at the sum of one thousand six hundred (1,600) dollars, being at the rate of three hundred fifty (350) dollars per mile upon its side track.

TOTAL FARMERS GRAIN & SHIPPING COMPANY.

Main line, 53.34 miles at $3,500	$186,690
Sidetracks, 4.57 miles at $350	1,600
Total	$188,290

THE BRANDON, DEVILS LAKE & SOUTHERN RAILWAY COMPANY.

Resolved, That the Brandon, Devils Lake & Southern Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails, and rolling stock upon its thirteen and five hundredths (13.05) miles of line in the State of North Dakota for the sum of thirty-nine thousand one hundred fifty (39,150) dollars, being at the rate of three thousand (3,000) dollars per mile upon the said items as follows:

Franchise at $150 per mile	$ 1,957
Roadway at $250 per mile	3,263
Roadbed at $1,200 per mile	15,660
Rails at $900 per mile	11,745
Rolling stock at $500 per mile	6,525
Total	$39,150

And that the Brandon, Devils Lake & Southern Railway Company of Towner county, North Dakota, be and the same is hereby assessed upon its one and seventy-two hundredths (1.72) miles of side track of its railroad in the State of North Dakota at the sum of five hundred sixteen (516) dollars, being at the rate of three hundred (300) dollars per mile upon its side track.

TOTAL BRANDON, DEVILS LAKE & SOUTHERN RAILWAY COMPANY.

Main line, 13.05 miles at $3,000	$39,150
Sidetrack, 1.72 miles at $300	516
Total	$39,666

THE DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

Resolved, That the Devils Lake & Chautauqua Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock, of its four and seventy-five hundredths (4.75) miles of railway line from the city of Devils Lake to the Chautauqua grounds in the county of Ramsey, State of North Dakota, for the sum of two thousand eight hundred fifty (2,850) dollars, being at the rate of six hundred (600) dollars per mile upon the said items as follows:

Franchise at $40.00 per mile	$ 190
Roadway at $40.00 per mile	190
Roadbed at $300 per mile	1,425
Rails at $160 per mile	760
Rolling stock at $60 per mile	285
Total	$2,850

And that the side tracks of the Devils Lake & Chautauqua Railway Company be and the same are hereby assessed at twenty-six (26) dollars, being at the rate of two hundred dollars per mile, upon its one hundred thirty-two thousandths miles of side track in the State of North Dakota.

TOTAL DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

Main line, 4.75 miles at $600	$2,850
Sidetrck, .132 miles at $200	26
Total	$2,876

And that the valuation of the railroad property of the several railroad companies within the State of North Dakota be apportioned to the several counties in the state in proportion to the number of miles of such property in each county and at the assessed valuation per mile as given for the different companies in the following apportionment.

Which motion was seconded by Mr. Holmes, and on roll call carried, all voting aye.

ADAMS COUNTY.

Chicago, Milwaukee & St. Paul Railway Company of South Dakota—

Main line, 46.77 miles at $7,500 per mile.

Sidetracks, 3.64 miles at $1,500 per mile.

BARNES COUNTY.

Northern Pacific Railway Company—
Main line, 37.058 miles at $10,000 per mile.
Branch line, 52.127 miles at $6,500 per mile.
Siding, 21,247 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 52.68 miles at $9,500 per mile.
Sidetracks, 8.29 miles at $1,500 per mile.

BENSON COUNTY.

Northern Pacific Railway Company—
Branch line, 64.092 miles at $6,500 per mile.
Sidetracks, 6.213 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 30.98 miles at $10,000 per mile.
Secondary main line, 19.56 miles at $9,000 per mile.
Branch line, 4.93 miles at $6,500 per mile.
Sidetracks, 11.52 miles at $1,500 per mile.

BILLINGS COUNTY.

Northern Pacific Railway Company—
Main line, 45.35 miles at $10,000 per mile.
Sidetracks, 10.368 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company of South Dakota—
Main line, 9.11 miles at $7,500 per mile.
Sidetracks, 5.14 miles at $1,500 per mile.

BOTTINEAU COUNTY.

Great Northern Railway Company—
Branch line, 100.11 miles at $6,500 per mile.
Sidetracks, 11.75 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 60.25 miles at $6,500 per mile.
Sidetracks, 6.92 miles at $1,500 per mile.

BOWMAN COUNTY.

Chicago, Milwaukee & St. Paul Railway Company of South Dakota—
Main line, 46.19 miles at $7,500 per mile.
Sidetracks, 4.92 miles at $1,500 per mile.

BURLEIGH COUNTY.

Northern Pacific Railway Company—
Main line, 37.964 miles at $10,000 per mile.
Branch line, 15.755 miles at $6,500 per mile.
Sidetracks, 18.989 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 58.95 miles at $6,500 per mile.
Sidetracks, 10.13 miles at $1,500 per mile.

CASS COUNTY.

Northern Pacific Railway Company—
Main line, 43.015 miles at $10,000 per mile.
Branch line, 57.194 miles at $6,500 per mile.
Second track, 27.214 miles at $5,000 per mile.
Sidetracks, 38.564 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 29.19 miles at $10,000 per mile.
Secondary main line, 55.50 miles at $9,000 per mile.
Branch line, 53.42 miles at $6,500 per mile.
Sidetracks, 34.73 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 4.93 miles at $9,500 per mile.

Chicago, Milwaukee and St. Paul Railway Company—
Branch line, 18.43 miles at $7,500 per mile.
Sidetracks, 2.27 miles at $1,500 per mile.

CAVALIER COUNTY.

Great Northern Railway Company—
Branch line, 80.43 miles at $6,500 per mile.
Sidetracks, 8.75 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 31.64 miles at $6,500 per mile.
Sidetracks, 1.91 miles at $1,500 per mile.

Farmers Grain & Shipping Company—
Main line, .30 miles at $3,500 per mile.

DICKEY COUNTY.

Northern Pacific Railway Company—
Branch lines, 16.364 miles at $6,500 per mile.
Sidetracks, 1.879 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 39.33 miles at $6,500 per mile.
Sidetracks, 4.10 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.35 miles at $6,500 per mile.
Sidetracks, 3.18 miles at $1,500 per mile.

Chicago, Milwaukee and St. Paul Railway Company—
Branch line, 25 miles at $6,500 per mile.
Siding, 1.78 miles at $1,500 per mile.

Chicago & Northwestern Railway Company—
Main line, 14.28 miles at $6,000 per mile.
Sidetracks, 1.50 miles at $1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—
Branch lines, 19.556 miles at $6,500 per mile.
Sidetracks, 3.819 miles at $1,500 per mile.

Great Northern Railway Company—
Secondary main line, 4.02 miles at $9,000 per mile.
Sidetracks, 1.07 miles at $1,500 per mile.

EMMONS COUNTY.

Northern Pacific Railway Company—
Branch line, 29.563 miles at $6,500 per mile.
Sidetracks, 1.914 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 16.65 miles at $6,500 per mile.
Siletracks, 1.43 miles at $1,500 per mile.

Chicago, Milwaukee and St. Paul Railway Company—
Branch line, 26.85 miles at $6,500 per mile.
Sidetracks, .65 miles at $1,500 per mile.

FOSTER COUNTY.

Northern Pacific Railway Company—
Branch line, 30.102 miles at $6,500 per mile.
Sidetracks, 5.976 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 25.83 miles at $9,500 per mile.
Sidetracks, 2.80 miles at $1,500 per mile.

GRAND FORKS COUNTY.

Northern Pacific Railway Company—
Secondary main line, 33,507 miles at $9,000 per mile.
Sidetracks, 5.783 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 60.29 miles at $10,000 per mile.
Secondary main line, 23.19 miles at $9,000 per mile.
Branch line, 37.42 miles at $6,500 per mile.
Second track, 3.08 miles at $5,000 per mile.
Sidetracks, 52.56 miles at $1,500 per mile.

GRIGGS COUNTY.

Northern Pacific Railway Company—
Branch line, 36.974 miles at $6,500 per mile.
Sidetracks, 4.128 miles at $1,500 per mile.

KIDDER COUNTY.

Northern Pacific Railway Company—
Main line, 30.142 miles at $10,000 per mile.
Sidetracks, 8.427 miles at $1,500 per mile.

LAMOURE COUNTY.

Northern Pacific Railway Company—
Branch line, 91.318 miles at $6,500 per mile.
Sidetracks, 7.733 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 10.42 miles at $6,500 per mile.
Sidetracks, 1.30 miles at $1,500 per mile.

Chicago, Milwaukee and St. Paul Railway Company—
Branch line, 6.61 miles at $6,500 per mile.
Sidetracks, .96 miles at $1,500 per mile.

LOGAN COUNTY.

Northern Pacific Railway Company—
Branch line, 5.639 miles at $6,500 per mile.
Sidetracks, .341 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.05 miles at $6,500 per mile.
Sidetracks, 1.48 miles at $1,500 per mile.

MC HENRY COUNTY.

Great Northern Railway Company—
Main line, 36.67 miles at $10,000 per mile.
Branch line, 40.21 miles at $6,500 per mile.
Sidetracks, 10.69 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 41.46 miles at $9,500 per mile.
Branch line, 13.22 miles at $6,500 per mile.
Sidetracks, 6.21 miles at $1,500 per mile.

MC INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 49.09 miles at $6,500 per mile.
Sidetracks, 2.85 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 7.15 miles at $6,500 per mile.
Sidetracks, .39 miles at $1,500 per mile.

MC LEAN COUNTY.

Northern Pacific Railway Company—
Branch line, 41.988 miles at $6,500 per mile.
Sidetracks, 2.944 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 5 miles at $9,500 per mile.
Branch line, 105.94 miles at $6,500 per mile.
Sidetracks, 6.40 miles at $1,500 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—
Main line, 76.031 miles at $10,000 per mile.
Sidetracks, 33.904 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company of South Dakota—
Main line, .43 miles at $7,500 per mile.

NELSON COUNTY.

Great Northern Railway Company—
Main line, 25.51 miles at $10,000 per mile.
Secondary main line, 28.75 miles at $9,000 per mile.
Branch line, 11.02 miles at $6,500 per mile.
Sidetracks, 13.69 miles at $1,500 per mile.

PEMBINA COUNTY.

Northern Pacific Railway Company—
Branch line, (secondary main) 32.537 miles at $9,000 per mile.
Sidetracks, 5.633 miles at $1,500 per mile.

Great Northern Railway Company—
Secondary main line, 33.25 miles at $9,000 per mile.
Branch line, 38.64 miles at $6,500 per mile.
Sidetracks, 7.27 miles at $1,500 per mile.

PIERCE COUNTY.

Great Northern Railway Company—
Main line, 18.01 miles at $10,000 per mile.
Branch line, 29.33 miles at $6,500 per mile.
Sidetracks, 6.97 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 2 miles at $9,500 per mile.

RAMSEY COUNTY.

Great Northern Railway Company—
Main line, 40.14 miles at $10,000 per mile.
Secondary main line, 6.55 miles at $9,000 per mile.
Branch line, 36.32 miles at $6,500 per mile.
Second track, 19.09 miles at $5,000 per mile.
Sidetracks, 33.47 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, .21 miles at $6,500 per mile.

Farmers Grain & Shipping Company—
Main line, 31.48 miles at $3,500 per mile.
Sidetracks, 2.95 miles at $350 per mile.

Devils Lake & Chautauqua Railway Company—
Main line, 4.75 miles at $600 per mile.
Sidetracks, .132 miles at $200 per mile.

RANSOM COUNTY.

Northern Pacific Railway Company—
Branch line, 41.808 miles at $6,500 per mile.
Sidetracks, 4.228 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste Marie Railway Company—
Main line, 23.34 miles at $9,500 per mile.
Sidetracks, 7.83 miles at $1,500 per mile.

RICHLAND COUNTY.

Northern Pacific Railway Company—
Branch line, 46.884 miles at $6,500 per mile.
Sidetracks, 4.856 miles at $1,500 per mile.

Great Northern Railway Company—
Secondary main line, 33.17 miles at $9,000 per mile.
Branch line, 39.76 miles at $6,500 per mile.
Sidetracks, 10.49 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste Marie Railway Company—
Main line, 45.06 miles at $9,500 per mile.
Branch line,, 17.08 miles at $6,500 per mile.
Sidetracks, 9.84 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 50.97 miles at $7,500 per mile.
Sidetracks, 3.09 miles at $1,500 per mile.

ROLETTE COUNTY.

Great Northern Railway Company—
Branch line, 42.49 miles at $6,500 per mile.
Sidetracks, 6.47 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste Marie Railway Company—
Branch line, 30.42 miles at $6,500 per mile.
Sidetracks, 1.76 miles at $1,500 per mile.

SARGENT COUNTY.

Northern Pacific Railway Company—
Branch line, 37.066 miles at $6,500 per mile.
Sidetracks, 2.950 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, no mileage.
Branch line, 46.63 miles at $6,500 per mile.
Sidetracks, 3.13 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 36.73 miles at $6,500 per mile.
Sidetracks, 2.61 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 17.20 miles at $6,500 per mile.
Sidetracks, 1.70 miles at $1,500 per mile.

STARK COUNTY.

Northern Pacific Railway Company—
Main line, 58.851 miles at $10,000 per mile.
Sidetracks, 25.772 miles at $1,500 per mile.

STEELE COUNTY.

Great Northern Railway Company—
Secondary main line, 33.79 miles at $10,000 per mile.
Branch line, 2.09 miles at $6,500 per mile.
Sidetracks, 6.46 miles at $1,500 per mile.

STUTSMAN COUNTY.

Northern Pacific Railway Company—
Main line, 49.124 miles at $10,000 per mile.
Branch line, 67.739 miles at $6,500 per mile.
Sidetracks, 37.320 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 19.10 miles at $9,500 per mile.
Sidetracks, 2.57 miles at $1,500 per mile.

TOWNER COUNTY.

Great Northern Railway Company—
Branch line, 33.40 miles at $6,500 per mile.
Sidetracks, 3.41 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 45.22 miles at $6,500 per mile.
Sidetracks, 2.83 miles at $1,500 per mile.

Farmers Grain & Shipping Company—
Main line, 21.56 miles at $3,500 per mile.
Sidetracks, 1.62 miles at $350 per mile.

Brandon, Devils Lake & Southern Railway Company—
Main line, 13.05 miles at $3,000 per mile.
Sidetracks, 1.72 miles at $300 per mile.

TRAILL COUNTY.

Great Northern Railway Company—
Main line, 30.33 miles at $10,000 per mile.
Branch line, 54.16 miles at $6,500 per mile.
Sidetracks, 15.47 miles at $1,500 per mile.

WALSH COUNTY.

Northern Pacific Railway Company—
Secondary main line, 30.193 miles at $9,000 per mile.
Sidetracks, 5.382 miles at $1,500 per mile.

Great Northern Railway Company—
Secondary main line, 24.92 miles at $9,000 per mile.
Branch line, 42.26 miles at $6,500 per mile.
Siding, 9.31 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste Marie Railway Company—
Branch line, 68.39 miles at $6,500 per mile.
Sidetracks, 8.38 miles at $1,500 per mile.

WARD COUNTY.

Great Northern Railway Company—
Main line, 92.06 miles at $10,000 per mile.
Branch line, 104.59 miles at $6,500 per mile.
Sidetracks, 32.23 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste Marie Railway Company—
Main line, 98.42 miles at $9,500 per mile.
Branch line, 88.89 miles at $6,500 per mile.
Sidetracks, 20.90 miles at $1,500 per mile.

WELLS COUNTY.

Northern Pacific Railway Company—
Branch line, 36,671 miles at $6,500 per mile.
Sidetracks, 3.254 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste Marie Railway Company—
Main line, 43.18 miles at $9,500 per mile.
Sidetracks, 8.29 miles at $1,500 per mile.

WILLIAMS COUNTY.

Great Northern Railway Company—
Main line, 64.75 miles at $10,000 per mile.
Branch line, 16.88 miles at $6,500 per mile.
Sidetracks, 19.72 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 26.18 miles at $6,500 per mile.
Sidetracks, 1.67 miles at $1,500 per mile.

The Board then proceeded to the consideration of the subject of the assessment of Telegraph Companies and Street Railways within the State of North Dakota. Final action upon the assessment of these two classes of property was postponed until formal resolutions should be drawn up and computed.

On motion of Mr. H. L. Holmes, seconded by Mr. W. C. Gilbreath and duly carried, the Board adjourned until Monday, August 10th, at 10 o'clock a. m.

SIXTH DAY

FORENOON SESSION.

August 10, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at ten o'clock a. m., Governor Burke presiding, all members present. Minutes August 8th, read and approved.

Mr. Geo. P. Flannery appeared before the Board and was heard with reference to the assessment and equalization of the property of elevator companies within the State of North Dakota.

Mr. H. J. Tavis, county auditor of Morton county, appeared before the Board and was heard with reference to the assessment and equalization of Goods and Merchandise and City Lots in Morton county.

Mr. J. J. Nierling of the Citizens' National Bank of Jamestown and Mr. H. T. Graves of the James River National Bank of Jamestown, appeared before the Board and were heard with reference to the assessment of bank stocks in Stutsman county.

The Board then took under consideration the matter of the assessment of Car Equipment Companies.

Mr. Holmes moved that Mr. Gilbreath be appointed to gather statistics with refernce to Car Equipment Companies, and make a report on that class of property to the Board in order to facilitate its proper assessment. Which motion was seconded by Mr. McCue, and carried, and Mr. Gilbreath was appointed by the President in accordance therewith.

The Board further considered the subject of the assessment of telegraph companies within the State of North Dakota, but postponed final action thereon until formal resolutions should be drafted.

The Board then considered further the assessment of express companies within the State of North Dakota.

Mr. H. L. Holmes offered the following resolution and moved its adoption:

Resolved, That the several express companies within the State of North Dakota be and the same are hereby assessed upon their franchises and other property for the year 1908 as follows:

That the Great Northern Express Company be and the same is hereby assessed upon its franchise and other property of its one thousand five hundred forty-four and five hundredths (1,544.05) miles of property within the State of North Dakota for the sum of

one hundred twenty-three thousand, five hundred twenty-four (123,524) dollars, being at the rate of eighty (80) dollars per mile as follows:

Franchise, 1,544.05 miles at $70 per mile.....	$108,083.50
All other property, 1,544.05 miles at $10.....	15,440.50
Total	$123,524.00

That the Northern Express Company (Northern Pacific) be and the same is hereby assessed upon its franchise and other property of its one thousand one hundred sixty-four and six hundred twelve thousandths (1,164.612) miles of property within the State of North Dakota, for the sum of ninety-three thousand, one hundred sixty-nine (93,169) dollars, being at the rate of eighty (80) per mile, as follows:

Franchise, 1,164.612 miles at $70.....	$ 81,523
All other property, 1,164.612 miles at $10.....	11,646
Total	$ 93,169

That the United State Express Company, (Chicago, Milwaukee & St. Paul Ry.) be and the same is hereby assessed upon its franchise and other property of its one hundred fifty-two and twenty-one hundredths (152.21) miles of property in the State of North Dakota for the sum of twelve thousand one hundred seventy-seven (12,177) dollars, being at the rate of eighty (80) dollars per mile upon the said property as follows:

Franchise, 152.21 miles at $70.....	$ 10,655
All other property, 152.21 miles at $10.....	1,522
Total	$ 12,177

That the American Express Company (Chicago Northwestern Ry. Co.) be and the same is hereby assessed upon its franchise and other property of its fourteen and twenty-eight hundredths (14.28) miles of property in the State of North Dakota for the sum of five hundred seventy-one (571) dollars, being at the rate of forty (40) dollars per mile upon the said property as follows:

Franchise, 14.28 miles at $35.....	$500
All other property, 14.28 miles at $5.....	71
Total	$571

That the Western Express Company, (Soo Railway), be and the same is hereby assessed upon its franchise and other property of its one thousand one hundred eight and sixty-eight hundredths (1,108.-68) miles of property in the State of North Dakota, for the sum

of forty-four thousand three hundred forty-seven (44,347) dollars, being at the rate of $40.00 per mile upon the said property as follows:

Franchise, 1,108.68 miles at $35	$ 38,804
All other property, 1,108.68 miles at $5	5,543
Total	$ 44,347

And that the assessed valuation of all the express companies in the State of North Dakota be and the same is hereby apportioned to the several counties of the state according to the mileage and valuation thereof in each county.

Which motion was seconded by Mr. McCue, and on roll call carried, all voting aye.

BARNES COUNTY.

Northern Express Company—
N. P. Ry. Co., 89.185 miles at $80.
Western Express Company—
Soo Ry., 52.68 miles at $40.

BENSON COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 55.47 miles at $80.
Northern Express Company—
N. P. Ry. Co., 64.092 miles at $80.

BILLINGS COUNTY.

Northern Express Company—
N. P. Ry. Co., 45.350 miles at $80.

BOTTINEAU COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 100.11 miles at $80.
Western Express Company—
Soo Ry. Co., 60.25 miles at $40.

BURLEIGH COUNTY.

Northern Express Company—
N. P. Ry. Co., 53.719 miles at $80.
Western Express Company—
Soo Ry., 58.95 miles at $40.

CASS COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 138.11 miles at $80.

Northern Express Company—
N. P. Ry. Co., 100.209 miles at $80.

United States Express Company—
C., M., & St. P. Ry. Co., 18.43 miles at $80.

Western Express Company—
Soo Ry., 4.93 miles at $40.

CAVALIER COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 80.43 miles at $80.

Western Express Company—
Soo Ry. 31.64 miles at $40.

DICKEY COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 39.33 miles at $80.

Northern Express Company—
N. P. Ry. Co., 16.364 miles at $80.

United States Express Company—
C., M. & St. P. Ry. Co., 25 mile at $80.

American Express Company—
C. & N. W. Ry. Co., 14.28 miles at $40.

Western Express Company—
Soo Ry., 44.35 miles at $40.

EDDY COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 4.02 miles at $80.

Northern Express Company—
N. P. Ry. Co., 19.556 miles at $80.

EMMONS COUNTY.

Northern Express Company—
N. P. Ry. Co., 29.563 miles at $80.

United States Express Company—
C., M. & St. P. Ry. Co., 26.85 miles at $80.

Western Express Company—
Soo Ry., 16.65 miles at $40.

FOSTER COUNTY.

Northern Express Company—
N. P. Ry. Co., 30.102 miles at $80.
Western Express Company—
Soo Ry., 25.83 miles at $40.

GRAND FORKS COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 33.507 miles at $80.
Northern Express Company—
N. P. Ry. Co., 33.507 miles at $80.

GRIGGS COUNTY.

Northern Express Company—
N. P. Ry. Co., 36.974 miles at $80.

KIDDER COUNTY.

Northern Express Company—
N. P. Ry. Co., 30.142 miles at $80.

LAMOURE COUNTY.

Northern Express Company—
N. P. Ry. Co., 91.318 miles at $80.
United States Express Company—
C., M. & St. P. Ry. Co., 6.61 miles at $80.
Western Express Company—
Soo Ry., 10.42 miles at $40.

LOGAN COUNTY.

Northern Express Company—
N. P. Ry. Co., 5.639 miles at $80.
Western Express Company—
Soo Ry., 44.05 miles at $40.

MC HENRY COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 76.88 miles at $80.
Western Express Company—
Soo Ry., 54.68 miles at $40.

MC INTOSH COUNTY.

United States Express Company—
C., M. & St. P. Ry. Co., 7.15 miles at $80.

MC LEAN COUNTY.

Northern Express Company—
N. P. Ry. Company.
Western Express Company—
Soo Ry., 110.94 miles at $40.

MORTON COUNTY.

Northern Express Company—
N. P. Ry. Co., 76.031 miles at $80.

NELSON COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 65.28 miles at $80.

PEMBINA COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 7.189 miles at $80.
Northern Express Company—
N. P. Ry. Co., 32.537 miles at $80.

PIERCE COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 47.34 miles at $80.
Western Express Company—
Soo Ry., 2. miles at $40.

RAMSEY COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 83.01 miles at $80.
Western Express Company—
Soo Ry., .21 miles at $40.

RANSOM COUNTY.

Northern Express Company—
N. P. Ry. Co., 41.808 miles at $80.
Western Express Company—
Soo Ry., 23.34 miles at $40.

RICHLAND COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 72.93 miles at $80.
Northern Express Company—
N. P. Ry. Co., 46.884 miles at $80.

United States Express Company—
C., M. & St. P. Ry. Co., 50.97 miles at $80.
Western Express Company—
Soo Ry., 62.14 miles at $40.

ROLETTE COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 42.49 miles at $80.
Western Express Company—
Soo Ry., 30.42 miles at $40.

SARGENT COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 46.63 miles at $80.
Northern Express Company—
N. P. Ry. Co., 37.066 miles at $80.
United States Express Company—
C., M. & St. P. Ry. Co., 17.20 miles at $80.
Western Express Company—
Soo Ry., 36.73 miles at $40.

STARK COUNTY.

Northern Express Company—
N. P. Ry. Co., 58.851 miles at $80.

STEELE COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 35.88 miles at $80.

STUTSMAN COUNTY.

Northern Express Company—
N. P. Ry. Co., 116.863 miles at $80.
Western Express Company—
Soo Ry., 19.1 miles at $40.

TOWNER COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 33.40 miles at $80.
Western Express Company—
Soo Ry. Co., 45.22 miles at $40.

TRAILL COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 84.49 miles at $80.

WALSH COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 67.18 miles at $80.
Northern Express Company—
N. P. Ry. Co., 30.193 miles at $80.
Western Express Company—
Soo Ry., 68.39 miles at $40.

WARD COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 196.65 miles at $80.
Western Express Company—
Soo Ry., 187.31 miles at $40.

WELLS COUNTY.

Northern Express Company—
N. P. Ry. Co., 36.671 miles at $80.
Western Express Company—
Soo Ry., 43.18 miles at $40.

WILLIAMS COUNTY.

Great Northern Express Company—
G. N. Ry. Co., 81.63 miles at $80.
Western Express Company—
Soo Ry., 26.18 miles at $40.

The Board then concluded the equalization of the assessments of Lands Exclusive of Structures and Improvements, Structures and other Improvement on Lands, Town and City Lots, Exclusive of Structures and Improvements, Structures and Improvements on Town and City Lots respectively, and the following statements show the increase or decrease which the Board found necessary in each county to equalize the assessed valuation of each class of property:

REAL ESTATE—LANDS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Peterson and seconded by Mr. Gilbreath that for the purpose of equalizing the valuation of lands in the state the following values be set and the percentage of increase and decrease as given be made to equal the equalized value:

County	Decrease	Increase	Eq. Value
Adams	.....	.....	$2.50
Barnes	.....	.....	4.63
Benson	.....	3	4.00
Billings	.....	50	1.40
Bottineau	.....	.....	4.03
Bowman	40	.....	2.40
Burleigh	.....	.....	2.60
Cass	.....	.....	6.70
Cavalier	.....	33 1-3	4.11
Dickey	.....	.....	4.05
Dunn	.....	50	1.50
Eddy	.....	5	4.02
Emmons	.....	10	2.33
Foster	.....	.....	4.18
Grand Forks	.....	.....	5.83
Griggs	.....	5	4.49
Hettinger	.....	.....	2.64
Kidder	5	.....	2.57
LaMoure	.....	.....	4.15
Logan	.....	.....	2.68
McHenry	.....	12 1-2	3.08
McIntosh	.....	.....	2.81
McKenzie	.....	.....	1.72
McLean	.....	10	2.79
Mercer	.....	10	1.97
Morton	.....	8	2.08
Nelson	.....	5	4.12
Oliver	15	.....	2.14
Pembina	.....	.....	4.52
Pierce	.....	5	3.70
Ramsey	.....	5	4.00
Ransom	.....	15	4.16
Richland	.....	.....	6.15
Rolette	8	.....	3.63
Sargent	.....	10	4.12
Stark	.....	150	2.50
Steele	.....	.....	5.58
Stutsman	5	.....	4.07
Towner	.....	.....	4.37
Traill	.....	.....	6.58
Walsh	.....	.....	5.78
Ward	5	.....	3.28
Wells	.....	.....	4.04
Williams	.....	.....	2.97

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON LANDS.

Moved by Mr. Holmes that for the purpose of equalizing the valuation of structures and other improvements on lands, the following percentages of increase or decrease be made to equalize the valuation as between the several counties of the state:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	25
Dickey	.....	60
Dunn	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	10
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	20
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	20
Ramsey	.....	20
Ransom	.....	30
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	16 2-3
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	8
Traill	.....	.....
Walsh	.....	.....
Ward	5	.....
Wells	.....	.....
Williams	.....	.....

REAL ESTATE—TOWN AND CITY LOTS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. McCue that for the purpose of equalizing the valuation of town and city lots, exclusive of structures and improvements, the following percentages of increase and decrease be made to equalize the valuation as between counties:

County	Increase Per Cent	Decrease Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	5	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	75	.....
Dickey	5	.....
Dunn	.....	.....
Eddy	.....	.....
Emmons	20	.....
Foster	.....	.....
Grand Forks	.....	5
Griggs	10	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	25	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	40	.....
Mercer	.....	.....
Morton	.....	25
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	5	.....
Ramsey	.....	.....
Ransom	20	.....
Richland	.....	.....
Rolette	6	.....
Sargent	75	.....
Stark	15	.....
Steele	.....	.....
Stutsman	20	.....
Towner	.....	.....
Traill	25	.....
Walsh	10	.....
Ward	.....	5
Wells	20	.....
Williams	.....	.....

REAL ESTATE—STRUCTURES AND IMPROVEMENTS ON CITY LOTS.

Moved by Mr. Peterson and seconded by Mr. Gilbreath that for the purpose of equalizing the valuation of Structures and Improvements on Town and City Lots, the following percentages of increase and decrease be made to equalize the valuation as between counties:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	50
Dickey	.....	.....
Dunn	.....	.....
Eddy	.....	.....
Emmons	.....	20
Foster	20	.....
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	25	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	10
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	.....	30
Walsh	.....	.....
Ward	.....	5
Wells	.....	15
Williams	.....	.....

On motion of Mr. McCue, seconded by Mr. Gilbreath, and duly carried, the Board adjourned until two o'clock p. m.

AFTERNOON SESSION.

August 10, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 2 o'clock p. m., Governor Burke presiding, all members present.

Mr. Gilbreath introduced the following resolution and moved its adoption:

Resolved, That the stenographer be authorized to make a record or transcript of what was said by members of the board of equalization, and by persons who appeared before the Board on behalf of different classes of property, and that the said transcript, when completed, be placed on file in the office of the state auditor as a public record.

That the stenographer be allowed as compensation, ten (10) dollars per day for the time spent in taking said record in shorthand, and for the transcript the customary price per folio allowed official court stenographers for transcripts of court proceedings.

Which motion was seconded by Mr. Holmes, and duly carried, all members voting aye.

The secretary, Mr. H. L. Holmes, then read a communication from the Havana State Bank of Havana, N. D., with reference to the assessment and equalization of bank stock, which was ordered placed on file to be considered when the Board should take up the subject of assessment and equalization of bank stocks.

After carefully considering the returns of the several counties, it was moved by Mr. Holmes, that no changes be made in the following classes of property, and that the assessments of the said classes of property be left as returned by the various counties:

Class No. 6-A.	Sleighs and sleds.
Class No. 6-B.	Bicycles.
Class No. 6-C.	Wagons, carriages and all other wheeled vehicles.
Class No. 7.	Melodeons, organs and other musical instruments.
Class No. 12.	Gold and silver plate and plated ware.
Class No. 13.	Diamonds, watches and jewelry.
Class No. 14.	Franchises, annuities, royalties, patent rights.
Class No. 15.	Steamboats and vessels of every description.
Class No. 17.	Manufacturers' materials and manufactured articles.
Class No. 18.	Manufacturers' tools, implements and machinery, including engines and boilers.
Class No. 19.	Moneys, other than that of banks, bankers or brokers.
Class No. 20.	Credits, other than that of banks, bankers or brokers.
Class No. 21.	Bonds and stocks, other than bank stock.

Class No. 23.	Shares of capital stock foreign companies and associations.
Class No. 24.	Stocks and furniture of sample rooms, eating houses, billiard and similar tables.
Class No. 25-A.	Elevators.
Class No. 25-B.	Warehouses and all others.
Class No. 25-C.	Grain therein.
Class No. 26.	Improvements, except plowing on U. S. or R. R. lands.
Class No. 27.	Gas and water mains and pipes.
Class No. 28.	All other property not included in the preceding items.

Which motion was duly seconded by Mr. Gilbreath, and carried, all voting aye.

Mr. Albert Peterson was then excused on account of illness.

The equalization of the assessments of

Household furniture,
Agricultural tools, implements and machinery,
Goods and merchandise

respectively, as returned by the counties, was then taken up, and in the following statements will be found the percentages of increase or decrease which were considered necessary by the Board to equalize the assessed valuation of each class of property as returned by the several counties.

CLASS NO. 9—HOUSEHOLD FURNITURE.

Moved by Mr. McCue and seconded by Mr. Gilbreath that for the purpose of equalizing the assessed valuation of household furniture as between the several counties of the state, the following percentages of increase or decrease be made for the counties in which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	40
Billings	.....	.....
Bottineau	.....	15
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	10
Cavalier	.....	100
Dickey	.....	40
Dunn	.....	.....
Eddy	.....	100
Emmons	.....	.....
Foster	.....	50
Grand Forks	.....	20
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	30
Logan	.....	100
McHenry	.....	50
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	25
Pierce	.....	100
Ramsey	.....	50
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	50
Sargent	.....	150
Stark	.....	20
Steele	.....	60
Stutsman	.....	.....
Towner	.....	100
Traill	.....	50
Walsh	.....	30
Ward	.....	30
Wells	.....	.....
Williams	.....	20

CLASS NO. 10—AGRICULTURAL TOOLS, IMPLEMENTS AND MACHINERY.

Moved by Mr. Holmes and seconded by Mr. Peterson that for the purpose of equalizing the assessed valuation as between the several counties of the state, of Agricultural Tools, Implements and Machinery, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	12 1-2
Benson	.....	40
Billings	.....	.....
Bottineau	.....	25
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	100
Dickey	.....	33 1-3
Dunn	.....	.....
Eddy	.....	10
Emmons	.....	.....
Foster	.....	25
Grand Forks	.....	100
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	33 1-3
Logan	.....	.....
McHenry	.....	25
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	10
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	25
Ramsey	.....	33 1-3
Ransom	.....	100
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	100
Stark	.....	25
Steele	.....	50
Stutsman	.....	.....
Towner	.....	20
Traill	.....	33 1-3
Walsh	.....	10
Ward	.....	10
Wells	.....	20
Williams	.....	.....

CLASS NO. 16—GOODS AND MERCHANDISE.

Moved by Governor Burke and seconded by Mr. Gilbreath that for the purpose of equalizing the valuation of goods and merchandise as between the several counties of the state, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	10
Benson	.....	10
Billings	.....	.....
Bottineau	.....	10
Bowman	.....	.....
Burleigh	.....	.....
Cass	.....	5
Cavalier	.....	35
Dickey	.....	.....
Dunn	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	5	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	20	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	25
Ramsey	.....	15
Ransom	.....	50
Richland	.....	10
Rolette	.....	25
Sargent	.....	50
Stark	.....	10
Steele	.....	16 2-3
Stutsman	.....	.....
Towner	.....	20
Traill	.....	5
Walsh	.....	25
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....

On motion duly made, seconded and carried, the Board adjourned until August 11th, at 10 o'clock a. m.

SEVENTH DAY

FORENOON SESSION.

August 11, 1908.

Pursuant to adjournment, the state board of equalization met in the state auditor's office at 10 o'clock a. m., Governor Burke presiding. Present: Governor Burke, Mr. Holmes, Mr. McCue, Mr. Peterson. Mr. Gilbreath excused on account of business requiring his attention, out of the city. Minutes August 10th read and approved.

The Board then took under consideration the subject of the assessment of Telephone Property in the State of North Dakota.

Mr. C. P. Wainman, vice-president of the Northwestern Telephone Company, appeared before the Board and was heard with reference to the assessment of the property of the company which he represented in the State of North Dakota.

After further consideration of the subject of Telephone Property the Board decided to postpone final assessment and apportionment until reports should be received from all telephone companies in the state, the State Auditor having reported that several companies had not as yet made a report, but had written that they would send them within a few days.

On motion duly made, seconded and carried, the Board adjourned until 2 o'clock p. m.

SEVENTH DAY—AFTERNOON SESSION.

August 11, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 2 o'clock p. m., Governor Burke presiding, all members present except Mr. Gilbreath excused, and Mr. McCue, excused because of having been called from the state on business connected with his office.

Mr. R. P. Irving, county auditor of Sargent county, appeared before the Board and was heard with reference to the assessment of structures on town lots in Sargent county. He called attention to the fact that the state board of equalization had increased the assessment of this class of property as reported by the county board of Sargent county, 10 per cent. and after giving information with reference to this class of property in that county, asked that the assessment of this class of property in said county be reconsidered.

Mr. Holmes moved that the Board reconsider the equalization of structures and improvements on town lots in Sargent county. Which motion was duly seconded by Mr. Peterson, and carried, all voting aye.

Mr. Holmes moved that the item of Structures and Improvements on Town and City Lots in Sargent county be left as returned by the county board of that county, which motion was duly seconded by Mr. Peterson and carried, all voting aye.

Mr. Andrew Blewitt, county auditor of Stutsman county, appeared before the Board and was heard with reference to the assessment of personal property in Stutsman county, and especially with reference to the assessment of bank stocks.

The Board then took under consideration the subject of the assessment of telegraph companies in the State of North Dakota.

Mr. Peterson offered the following resolution and moved its adoption:

Resolved, That the Western Union Telegraph Company be and the same is hereby assessed for the sum of two hundred thousand, forty-two (200,042) dollars upon its interest in the two thousand one hundred five and seven hundred eight thousandths (2,105.708) miles of Western Union Telegraph line in the State of North Dakota for the year 1908, the same being at the rate of ninty-five (95) dollars per mile as follows:

Franchise, 2,105.708 miles at $45 per mile.....	$ 94,757
All other property, 2,105.708 miles at $50.....	105,285
Total	$ 200,042

Resolved, That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon its one thousand one hundred eight (1,108) miles of telegraph line owned by the said railway company and operated and controlled as the "Commercial Telegraph Department" of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, for the sum of fifty-five thousand four hundred (55,400) dollars, the same being at the rate of fifty (50) dollars per mile upon the above named railway company's telegraph line used for commercial purposes in the State of North Dakota for the year 1908. The above assessment is made upon the following items:

Franchise, 1,108 miles at $25 per mile.....	$ 27,700
All other property, 1,108 miles at $25 per mile....	27,700
Total	$ 55,400

And that the valuation of the telegraph property owned and operated by the Minneapolis, St. Paul & Sault Ste. Marie Railway Company as the "Commercial Telegraph Department," and the

property of the Western Union Telegraph Company, as assessed by the state board of equalization, shall be apportioned to the several counties of the state in proportion to the number of miles of this class of property each may have located and operated in each county of the State of North Dakota in 1908.

Which motion was duly seconded by Mr. Holmes, and on roll-call carried, all voting aye.

BARNES COUNTY.

Western Union Telegraph Company—
N. P. Ry., 58.467 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 52.68 miles at $50.

BENSON COUNTY.

Western Union Telegraph Company—
N. P. Ry., 36.011 miles at $95.
G. N. Ry., 30.980 miles at $95.

BILLINGS COUNTY.

Western Union Telegraph Company—
N. P. Ry., 45.349 miles at $95.

BOTTINEAU COUNTY.

Western Union Telegraph Company—
N. P. Ry., 22.820 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 60.25 miles at $50.

BURLEIGH COUNTY.

Western Union Telegraph Company—
N. P. Ry., 37.966 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 58.95 miles at $50.

CASS COUNTY.

Western Union Telegraph Company—
N. P. Ry., 75.292 miles at $95.
G. N. Ry., 124 miles at $95.
C., M. & St. P. Ry., 18.430 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 4.93 miles at $50.

CAVALIER COUNTY.

Western Union Telegraph Company—
N. P. Ry., 46.59 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 31.64 miles at $50.

DICKEY COUNTY.

Western Union Telegraph Company—
N. P. Ry., 10.967 miles at $95.
G. N. Ry., 25.97 miles at $95.
C., M. & St. P. Ry., 25 miles at $95.
C. N. W. Ry., 14.28 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 44.35 miles at $50.

EDDY COUNTY.

Western Union Telegraph Company—
N. P. Ry., 19.521 miles at $95.

EMMONS COUNTY.

Western Union Telegraph Company—
C., M. & St. P. Ry., 27.962 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 16.65 miles at $50.

FOSTER COUNTY.

Western Union Telegraph Company—
N. P. Ry., 25.902 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 25.83 miles at $50.

GRAND FORKS COUNTY.

Western Union Telegraph Company—
N. P. Ry., 33.507 miles at $95.
G. N. Ry., 120.49 miles at $95.

GRIGGS COUNTY.

Western Union Telegraph Company—
N. P. Ry., 15.059 miles at $95.

KIDDER COUNTY.

Western Union Telegraph Company—
N. P. Ry., 30.144 miles at $95.

LAMOURE COUNTY.

Western Union Telegraph Company—
N. P. Ry., 64.106 miles at $95.
C., M. & St. P. Ry., 6.61 miles at $95.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 10.42 miles at $50.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 44.05 miles at $50.

MC HENRY COUNTY.

Western Union Telegraph Company—
G. N. Ry., 36.67 miles at $95.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 54.68 miles at $50.

MC INTOSH COUNTY.

Western Union Telegraph Company—
C., M. & St. P. Ry., 7.15 miles at $95.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 49.09 miles at $50.

MC LEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 110.94 miles at $50.

MORTON COUNTY.

Western Union Telegraph Company—
N. P. Ry., 76.046 miles at $95.

NELSON COUNTY.

Western Union Telegraph Company—
G. N. Ry., 26.67 miles at $95.

PEMBINA COUNTY.

Western Union Telegraph Company—
N. P. Ry., 32.537 miles at $95.
G. N. Ry., 66.87 miles at $95.

PIERCE COUNTY.

Western Union Telegraph Company—
G. N. Ry., 33.85 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 2 miles at $50.

RAMSEY COUNTY.

Western Union Telegraph Company—
G. N. Ry., 47.21 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., .21 miles at $50.

RANSOM COUNTY.

Western Union Telegraph Company—
N. P. Ry., 41.424 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 23.34 miles at $50.

RICHLAND COUNTY.

Western Union Telegraph Company—
N. P. Ry., 31.5 miles at $95.
G. N. Ry., 72.93 miles at $95.
C., M. & St. P. Ry., 50.97 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 62.14 miles at $50.

ROLETTE COUNTY.

Western Union Telegraph Company—
G. N. Ry., 14.74 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 30.42 miles at $50.

SARGENT COUNTY.

Western Union Telegraph Company—
N. P. Ry., 9.718 miles at $95.
G. N. Ry., 46.63 miles at $95.
C., M. & St. Paul Ry., 17.2 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 36.73 miles at $50.

STARK COUNTY.

Western Union Telegraph Company—
N. P. Ry., 58.861 miles at $95.

STEELE COUNTY.

Western Union Telegraph Company—
G. N. Ry., 35.88 miles at $95.

STUTSMAN COUNTY.

Western Union Telegraph Company—
N. P. Ry., 106.003 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 19.1 miles at $50.

TOWNER COUNTY.

Western Union Telegraph Company—
G. N. Ry., 33.4 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 45.22 miles at $50.

TRAILL COUNTY.

Western Union Telegraph Company—
G. R. Ry., 82.99 miles at $95.

WALSH COUNTY.

Western Union Telegraph Company—
N. P. Ry., 30.198 miles at $95.
G. N. Ry., 67.08 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 68.39 miles at $50.

WARD COUNTY.

Western Union Telegraph Company—
G. N. Ry., 93.03 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 187.31 miles at $50.

WELLS COUNTY.

Western Union Telegraph Company—
N. P. Ry., 6.953 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 43.18 miles at $50.

WILLIAMS COUNTY.

Western Union Telegraph Company—
G. N. Ry., 63.78 miles at $95.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
"Commercial Telegraph Department."
Soo Ry., 26.18 miles at $50.

The Board then took under consideration the subject of the assessments of Street Railways.

Mr. H. Holmes offered the following resolution and moved its adoption:

Resolved, That the Valley City Street and Interurban Railway Company, at Valley City, be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its one and one-half (1.5) miles of line in the county of Barnes, State of North Dakota, for the sum of three thousand (3,000) dollars, being at the rate of two thousand (2,000) dollars per mile upon the said items as follows:

Franchise at $160 per mile	$ 240
Roadway at $160 per mile	240
Roadbed at $320 per mile	480
Rails at $680 per mile	1,020
Rolling stock at $680 per mile	1,020
Total	$ 3,000

And that the Grand Forks Transit Company, at Grand Forks, North Dakota, be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its two and one-half (2.5) miles of line in the County of Grand Forks, State of North Dakota, for the sum of three thousand seven hundred fifty (3,750)

dollars, being at the rate of fifteen hundred dollars (1,500) per mile upon the said items as follows:

Franchise at $100 per mile	$ 250
Roadway at $100 per mile	250
Roadbed at $200 per mile	500
Rails at $600 per mile	1,500
Rolling stock at $500 per mile	1,250
Total	$ 3,750

And that the Fargo & Moorhead Railway Company, of Fargo, North Dakota, be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its seven and forty-four hundredths (7.44) miles of line in the County of Cass, State of North Dakota, for the sum of twenty-two thousand three hundred twenty (22,320) dollars, being at the rate of three thousand (3,000) dollars per mile upon the said items as follows:

Franchise at $150 per mile	$ 1,116
Roadway at $375 per mile	2,790
Roadbed at $375 per mile	2,790
Rails at $1,350 per mile	10,044
Rolling stock at $750 per mile	5,580
Total	$ 22,320

Which motion was duly seconded by Mr. Peterson and carried, on roll-call, all members voting aye.

The Board then proceeded to equalize the assessment of shares of Bank Stock. The following statement will show the percentages of increase or decrease which the Board decided were necessary to equalize the assessed valuation as between the several counties of the state.

CLASS NO. 22—SHARES OF BANK STOCK.

Moved by Mr. Peterson and seconded by Mr. Holmes that for the purpose of equalizing the assessed valuation of shares of bank stock as between the several counties of the state, the following percentages of increase or decrease be made in the counties for which changes are shown.

County	Decrease Per Cent	Increase Per Cent
Adams	.....	60
Barnes	.....	15
Benson	.....	.....
Billings	.....	20
Bottineau	.....	20
Bowman	.....	20
Burleigh	20	.....
Cass	.....	.....
Cavalier	.....	.....
Dickey	20	.....
Dunn	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	20
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	.....	.....
Kidder	.....	.....
LaMoure	.....	15
Logan	20	.....
McHenry	20	.....
McIntosh	.....	15
McKenzie	.....	.....
McLean	.....	.....
Mercer	20	.....
Morton	33 1-3	.....
Nelson	20	.....
Oliver	.....	.....
Pembina	20	.....
Pierce	11	.....
Ramsey	.....	.....
Ransom	20	.....
Richland	.....	30
Rolette	.....	.....
Sargent	.....	60
Stark	.....	.....
Steele	.....	.....
Stutsman	20	.....
Towner	.....	.....
Traill	.....	33 1-3
Walsh	.....	.....
Ward	.....	.....
Wells	20	.....
Williams	40	.....

On motion of Mr. Holmes, seconded by Mr. Peterson, and duly carried the Board adjourned until Thursday afternoon, August 20, 1908 at 2 o'clock p. m.

Whereupon Mr. McCue moved that in the equalization of the assessment of town and city lots in Cavalier county, the increase made by the board of equalization heretofore in said county of 90 per cent. be reduced to an increase of 75 per cent. Which motion was duly seconded by Mr. Gilbreath and carried, all members voting aye.

The Board again took up the consideration of the subject of assessment of telephone companies.

Governor Burke offered the following resolution and moved its adoption:

Resolved, That the several telephone companies within the State of North Dakota be assessed for the year 1908 as shown by the following statement, the mileage to be apportioned to the several counties in which the mileage occurs. The assessment shown gives the valuation placed upon the property of that company within the county named.

Which motion was duly seconded by Mr. McCue, and carried, on roll call, all members voting aye.

EIGHTH DAY

AFTERNOON SESSION.

August 20, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 2 p. m., Governor Burke presiding; Mr. McCue, Mr. Gilbreath and Mr. Holmes present: Mr. Peterson absent. Minutes of Seventh day read and approved.

A committee from the State Bankers' Association, composed of Mr. Macfadden, Mr. Sherman and Captain Baker appeared before the Board and asked for a re-consideration of the subject of the assessment of bank stock.

Capt. I. P. Baker was heard by the Board with reference to the assessment of telephone property owned by the Benton Packet Company.

The Board then considered the subject of the assessment of structures and other improvements on lands in Billings county.

Mr. Holmes offered the following resolution and moved its adoption:

Whereas, The return from the county auditor of Billings county shows that there was no assessment of structures and other improvements upon the land for the year 1908, and

Whereas, The said county of Billings in 1907 returned the sum of $195,000, value of structures and other improvements upon land, and

Whereas, It appears that no assessment has been made for 1908, therefore,

Be It Resolved, That the state auditor be and he is hereby instructed to notify the auditor of the county of Billings of such omission in the assessment of Billings county and proceed under Section 1602 of the Revised Codes of 1905.

Which motion was duly seconded by Mr. McCue, and carried, all voting aye.

Mr Holmes moved the re-consideration of the equalization of town and city lots in Cavalier county, which motion was duly seconded by Mr. Gilbreath, and carried, all voting aye.

ADAMS COUNTY.

Dakota Telephone Company—
(W. P. Owens, Manning.)
Franchise, poles and wire,

20 miles at $20	$ 400	
20 miles iron wire at $2.50	50	$ 450

BARNES COUNTY.

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
112.2 miles at $70	$ 7,845	
156.2 miles iron wire at $2.50	390	
725.8 miles copper wire at $10	7,258	$ 15,493
Exchanges with equipment—		
Fingal, 32 phones at $8		$ 256
Lucca, 17 phones at $8		136
Oriska, 55 phones at $8		440
Litchville Rural Telephone Company—		
(Lewis M. Olson, Litchville.)		
Franchise, poles and wire,		
39 miles at $20	$ 780	
83 miles iron wire at $2.50	227.50	$ 1,007.50
Exchange with equipment—		
Litchville, 69 phones at $8		$ 552
The Barnes County Telephone Company—		
(F. E. Corson, Fargo.)		
Franchise, poles and wire,		
54 miles at $20	$ 1,080	
11 miles iron wire at $2.50	27.50	$ 1,107.50
Exchange with equipment—		
Sanborn, 90 phones at $8	$ 720	$ 720
Wimbledon, 220 phone at $8		1,760
Kathryn-Kidville Telephone Company—		
(Nick Runck, Kathryn.)		
Not assessable in 1908.		
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
35 miles at $50	$ 1,750	
30 miles iron wire at $2.50	75	
140 miles copper wire at $10	1,400	$ 3,225
Exchange with equipment—		
Hastings, 12 phones		$ 100
Leal, 22 phones		200
Valley City 725 phones		10,000
Rogers, 30 phones		250
Nome Mutual Telephone Company—		
(Martin Miller, Nome.)		
Franchise, poles and wire,		
60 miles at $20	$ 1,200	
34 miles iron wire at $2.50	85	$ 1,285

Exchange with equipment—		
Nome, 25 phones at $8.....		$ 200
Central North Dakota Co-Operative Telephone Company—		
(A. J. McInnes, Dazey.)		
Franchise, poles and wire,		
82 miles at $20.....$	1,640	
35 miles iron wire at $2.50.....	87.50	$ 1,727.50
Exchange with equipment—		
Dazey, 63 phones at $8.....		$ 504

BENSON COUNTY.

Northern Telephone Company—		
Franchise, poles and wire,		
30 miles at $25.....$	750	
30 miles iron wire at $2.50.....	75	
30 miles copper wire at $10.....	300	$ 1,125
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
50.2 miles at $60.....$	3,012	
44.4 miles iron wire at $2.50.....	111	
178.4 miles copper wire at $10.....	1,784	$ 4,907
York & Knox Telephone Company—		
(I. N. Burke, York.)		
Franchise, poles and wire,		
18 miles at $20.....$	360	
York Telephone Company—		
(A. D. Cochrane, York.)		
Franchise, poles and wire,		
Exchange with equipment—		
York, 50 phones at $8.....$	400	
Wolford Mutual Telephone Company—		
(Ed. Thompson, Wolford.)		
Franchise, poles and wire.		
1 mile at $20.....$	20	
Norway Lake Telephone Company—		
(Thos. Tveten, Maddock.)		
Franchise, poles and wire,		
2 miles at $20.....$	40	
Star Line Telephone Company—		
(Wm. D. Conway, Leeds.)		
19 miles at $20.....$	380	
Leeds Telephone Exchange—		
(G. G. Candes.)		
Exchange with equipment—		
Leeds, 100 phones at $8.....$	800	

Brinsmade Telephone Company—
(S. M. Gibbs, Brinsmade.)
Exchange with equipment—
Brinsmade, 24 phones at $8.....$ 192

Brazil Telephone Company—
(A. B. Fox, Brazil.)
Franchise, poles and wire,
5 miles at $20.....$ 100

The Barnes County Telephone Company—
(F. E. Corson, Fargo.)
Exchange with equipment—
Minnewaukon, 80 phones at $8.....$ 640
Esmond, 70 phones at $8..... 560
Maddock, 80 phones at $8..... 640

Brinsmade Minnewaukon Farmers' Telephone Company—
(E. B. Huffman, Brinsmade.)
Franchise, poles and wire,
46 miles at $20.....$ 920

North Knox Telephone Company—
(C. J. Markstad, Knox.)
Franchise, poles and wire,
3 1-2 miles at $20.....$ 70

Farmers Rural Telephone Company—
(E. B. Huffman, Brinsmade.)
Franchise, poles and wire,
45 miles at $20.....$ 900

Benson County Telephone Company—
(Assessed in 1908 as Barnes County Telephone Company.)

Aurora Telephone Company—
(O. P. Rognlie, Minnewaukon.)
Franchise, poles and wire,
26 miles at $20.....$ 520

Warwick & Lake Washington Telephone Company—
(Geo. Lovell, Morris.)
Exchange with equipment—
Warwick, 21 phones at $8.....$ 168

Pleasant Lake Telephone Company—
(John F. Page, Pleasant Lake.)
Exchange with equipment—
Pleasant Lake, 11 phones at $8.....$ 88

BILLINGS COUNTY.

Billings County Long Distance Telephone Company—
(A. L. Martin, Sentinel Butte.)
Franchise, poles and wire,
27 miles at $10.....$ 270

Exchange with equipment—		
Sentinel Butte, 13 phones at $8.....	104	
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
39 miles at $30.....$	1,170	
78 miles iron wire at $2.50.....	195	$ 1,365

BOTTINEAU COUNTY.

Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Franchise, poles and wire,		
158 miles at $25.....$	3,950	$ 3,950
Exchange with equipment—		
Bottineau, 210 phones.....		$ 2,100
Lansford, 62 phones.....		600
Omemee, 37 phones		300
Russell, 25 phones		200
Souris, 54 phones		500
Willow City, 79 phones		790
Russell Telephone Company—		
(John F. McKnight, Russell.)		
Franchise, poles and wire,		
15 miles at $20.....		$ 300
Westhope Telephone, Light & Power Company—		
(J. H. Trumble, Westhope.)		
Franchise, poles and wire.		
90 miles at $20.....		$ 1,800
Exchange with equipment—		
Westhope, 175 phones at $8.....		$ 1,400
Maxbass, 34 phones at $8.....		272
Antler, 55 phones at $8.....		440
Farmers Mutual Telephone Company—		
(J. L. Gardner, Carbury, N. D.)		
Franchise, poles and wire.		
133 miles at $20.....$	2,660	
37 miles iron wire at $2.50.....	92.50	$ 2,752.50
First Farmers Telephone Association—		
(F. M. Harder, Lansford.)		
Franchise, poles and wire,		
114 1-2 miles at $20.....$	2,290	
49 miles iron wire at $2.50.....	122.50	$ 2,412.50
Cut Bank Farmers Mutual Telephone Company—		
(J. J. Van Woert, Mohall.)		
Franchise, poles and wire.		
52 miles at $20.....$	1,040	
1 mile iron wire at $2.50.....	2.50	$ 1,042.50

Brazil Telephone Company—		
(A. B. Fox, Brazil.)		
Exchange with equipment—		
Overly, 37 phones at $8.....		$ 296
Perley Co-Operative Telephone Company—		
(John G. Johnson, Perley, Minn.)		
Franchise, poles and wire.		
5 miles at $20.....		$ 100

BURLEIGH COUNTY.

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire.		
57 miles at $50.....$	2,850	
112 miles iron wire at $2.50.....	280	
66 miles copper wire at $10.....	660	$ 3,790
Exchange with equipment—		
Bismarck, 566 phones.....		$ 6,000
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire.		
40 miles at $60.....$	2,400	
80 miles iron wire at $2.50.....	200	
103 miles copper wire at $10.....	1,030	$ 3,630

CASS COUNTY.

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire.		
194.9 miles at $70.....$	13,643	
345.4 miles iron wire at $2.50.....	863.50	
1,636.4 miles copper wire at $10....	16,364	$ 30,870.50
Exchange with equipment—		
Fargo, 2,408 phones.....		$ 45,000
Tower City, 183 phones		1,830
Wheatland Telephone Exchange Company—		
(E. Q. Powlison, Wheatland.)		
Exchange with equipment—		
Wheatland, 150 phones at $8.....		$ 1,200
Amenia & Sharon Land Company—		
(W. R. Reed, Amenia.)		
Franchise, poles and wire.		
8 miles wire metallic circuit at $15..		$ 120

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
105 miles at $50	$ 5,250	
194 miles iron wire at $2.50	485	
338 miles copper wire at $10	3,380	$ 9,115
Exchange with equipment—		
Casselton, 228 phones		$ 2,500
Fargo, 162 phones		1,800
Page, 92 phones		920
Erie, 31 phones		250
Neighbor State Telephone Company—		
(S. M. Hendrickson, Walcott.)		
Franchise, poles and wire,		
29 miles at $20	$ 580	
29 miles iron wire at $2.50	72.50	$ 652.50
St. Benedict Telephone Company No. 1—		
(M. Bellemare, Wild Rice.)		
Franchise, poles and wire,		
8 miles at $20		$ 160
Traill County Telephone Company—		
(John Carmody, Hillsboro.)		
Franchise, poles and wire,		
5 miles at $20		$ 100
Kindred Telephone Exchange Company—		
(Max H. Strehlow, Kindred.)		
Exchange with equipment—		
Kindred, 30 phones at $8		$ 240
Hunter Telephone Company—		
(W. H. Beard, Hunter.)		
Franchise, poles and wire,		
154 miles at $20	$ 3,080	
46 miles iron wire at $2.50	115	$ 3,195
Horace Farmers Telephone Company No. 1—		
(C. Fredrickson, Horace.)		
Franchise, poles and wire,		
9 miles at $20		$ 180
Horace Farmers Telephone Company No. 3—		
(Sam Hanson, Horace.)		
Franchise, poles and wire,		
7 miles at $20		$ 140
Buffalo Telephone Company—		
(Ingvald Berg, Buffalo.)		
Franchise, poles and wire,		
70 miles at $20		$ 1,400

Exchange with equipment—		
Buffalo, 47 phones at $8.....		$ 376

CAVALIER COUNTY.

Edinburg & Tiber Mutual Telephone Company—		
(O. Franskee, Edinburg.)		
(County auditor please ascertain mileage of this company in your county and assess at $20 per mile.)		
Milton Telephone Exchange Company—		
(Frank Delling, Milton.)		
Exchange with equipment—		
Milton, 60 phones at $8.....		$ 480
Milton Telephone Company—		
(J. B. Beauchamp, Olga.)		
Franchise, poles and wire,		
18 miles at $20.....		$ 360
Boundary Telephone Company—		
(C. B. McMillan, Hannah.)		
Franchise, poles and wire,		
56 miles at $20.....	$ 1,120	
70 miles iron wire at $2.50.....	175	$ 1,295
Exchange with equipment—		
Hannah, 50 phones at $8.....		$ 400
Sarles, 43 phones at $8.....		344
Calvin, 31 phones at $8.....		248
A. B. Kerlin Telephone Company—		
(A. B. Kerlin, Devils Lake.)		
Franchise, poles and wire,		
2 1-2 miles at $20.....		$ 50
Langdon Telephone Company—		
(R. T. Burke, Langdon.)		
Franchise, poles and wire,		
33 miles at $20.....	$ 660	
70 miles iron wire at $2.50.....	175	$ 835
Exchange with equipment—		
Langdon, 150 phones at $8.....		$ 1,200
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
79.1 miles at $60.....	$ 4,746	
119.4 miles iron wire at $2.50.....	298	
183.8 miles copper wire at $8.....	1,838	$ 6,882

DICKEY COUNTY.

Ellendale-Silverleaf Telephone Company—
(Fred VanVleck, Ellendale.)
This company not assessable in 1908.

Farmers Telephone Company—		
(Sylvanus Waite, Guelph.)		
This company not assessable in 1908.		
Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
209 1-4 miles at $25	$ 5,231	
206 miles iron wire at $2.50	515	
50 miles copper wire at $10	500	$ 6,246
Exchange with equipment—		
Ellendale, 175 phones		$ 2,000
Monango, 38 phones		325
Oakes, 214 phones		2,500
Ellendale & Fullerton Telephone Company—		
(Frank Letson, Ellendale.)		
Franchise, poles and wire,		
31 1-2 miles at $20		$ 630
Fullerton & Rosebud Rural Telephone Company—		
(Ed. Thomas, Fullerton.)		
Franchise, poles and wire,		
16 miles at $20		$ 320
Forbes Rural Telephone Company—		
(O. L. Schustad.)		
Franchise, poles and wire,		
68 miles at $20		$ 1,360
Exchange with equipment—		
Forbes, 25 phones at $8		200
Hample Crete Telephone Company—		
(Wm. Drummond, Crete.)		
Franchise, poles and wire,		
29 miles at $20		$ 580
Keystone Telephone Company—		
(J. E. D. Brown, Ellendale.)		
Franchise, poles and wire,		
31 1-2 miles at $20		$ 630
Fullerton & Kent Telephone Company—		
(Wm. Uecker, Fullerton.)		
Franchise, poles and wire,		
23 miles at $20		$ 460
Fullerton & Wright Telephone Company—		
(S. W. Parke, Fullerton.)		
Franchise, poles and wire,		
15 miles at $20		$ 300

LaMoure & Dickey County Telephone Company—
(John G. Nelson, Fullerton.)
Franchise, poles and wire,
5 miles at $20..... $ 100

DUNN COUNTY.

Dakota Telephone Company—
(W. P. Owens, Manning.)
Franchise, poles and wire,
67 miles at $20.....$ 1,340
67 miles iron wire at $2.50..... 167.50 $ 1,507.50

EDDY COUNTY.

Air Line Telephone Company—
(R. F. Rinker, New Rockford.)
Franchise, poles and wire,
25 miles at $20..... $ 500

Farmers Mutual Telephone Company—
(J. H. Walters, Barlow.)
Franchise, poles and wire,
10 miles at $20..... $ 200

North Dakota Independent Telephone Company—
(F. W. Wise, Asst. Sec'y., Minneapolis.)
Franchise, poles and wire,
66 miles at $30.....$ 1,980
6 miles iron wire at $2.50..... 15 $ 1,995

Bramen Telephone Company—
(John Lies, Kiner.)
(County auditor please ascertain mileage of this company in your county and assess at $20 per mile.)

New Rockford, Sheyenne & Eastern Telephone Company—
(A. G. Gardner, New Rockford.)
Franchise, poles and wire,
93 miles at $20..... $ 1,860

Greenfield Telephone Company—
(H. P. Halvorson, Sheyenne.)
Franchise, poles and wire,
30 miles at $20..... $ 600

New Rockford Telephone Exchange—
(Henry W. Wilson, New Rockford.)
Exchange with equipment—
New Rockford, 165 phones at $8.... $ 1,320

New Rockford & Northwest Telephone Company—
(Ira L. Shroyer, New Rockford.)
Franchise, poles and wire,
28 miles at $20..... $ 560

Northwest Telephone Company—		
(M. C. Stransby, Sheyenne.)		
Franchise, poles and wire,		
11 miles at $20	$ 220	
9 miles iron wire at $2.50	22.50	$ 242.50
Warwick & Lake Washington Telephone Company—		
(Geo. Lovell, Morris.)		
Franchise, poles and wire,		
25 miles at $20		$ 500
Northwestern Short Line Telephone Company—		
(D. Bohnbach, New Rockford.)		
Franchise, poles and wire,		
16 miles at $20		$ 320
Sheyenne Telephone Exchange Company—		
(Wm. Bartley, Sheyenne.)		
Exchange with equipment—		
Sheyenne, 7 phones at $8		$ 56
Sheyenne & Eastern Telephone Company—		
(Iver Vick, Sheyenne.)		
Franchise, poles and wire,		
7 miles at $20		$ 140
Sheyenne River Telephone Company—		
(G. Helmig, Sheyenne.)		
Franchise, poles and wire,		
19 miles at $20		$ 380
Superior Telephone Company—		
(H. B. Johnson, New Rockford.)		
Franchise, poles and wire,		
25 miles at $20		$ 500
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
19.3 miles at $60	$ 1,158	
22.2 miles iron wire at $2.50	55	
77.2 miles copper wire at $10	772	$ 1,985

EMMONS COUNTY.

Dakota Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen.)		
Franchise, poles and wire,		
63 miles at $25	$ 1,575	
63 miles iron wire at $2.50	157	$ 1,732
Exchange with equipment—		
Hazelton, 15 phones		$ 120
Hague, 9 phones		75
Linton, 70 phones		700
Strasburg, 2 phones		15

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
62 miles at $10 (on telegraph poles.)		$ 620

FOSTER COUNTY.

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
36.2 miles at $60	$ 2,172	
30 miles iron wire at $2.50	75	
120.8 miles copper wire at $10	1,208	$ 3,455
McHenry Telephone Company—		
(J. M. Shannon, McHenry.)		
Franchise, poles and wire,		
20 miles at $20	$ 400	
8 miles iron wire at $2.50	20	$ 420
McHenry Mutual Telephone Company—		
(S. W. McOuat, McHenry.)		
Franchise, poles and wire,		
1-2 miles at $20		$ 10
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
16 miles at $30	$ 480	
56 miles iron wire at $2.50	140	$ 620
Exchange with equipment—		
Carrington, 199 phones		$ 2,200
L. C. Lane Telephone Company—		
(L. C. Lane, Kensal.)		
Franchise, poles and wire,		
11 1-2 miles at $20	$ 230	
11 1-2 miles iron wire at $2.50	28.75	$ 258.75
Farmers Mutual Telephone Company—		
(J. H. Walters, Barlow.)		
Franchise, poles and wire,		
74 miles at $20		$ 1,480
Exchange with equipment—		
Barlow, 10 phones at $8		$ 80
Haren Telephone Company—		
(E. A. Roach, Bordulac.)		
Franchise, poles and wire,		
37 miles at $20		$ 740

GRAND FORKS COUNTY.

Tri-State Telephone Company (& Telegraph)—		
(E. H. Moulton, Merriam Park, St. Paul.)		
Exchange with equipment—		
Grand Forks, 1,142 phones.....		$ 25,000
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
179.8 miles at $70.....	$ 12,586	
347.2 miles iron wire at $2.50.....	868	
1,285 miles copper wire at $10.....	12,850	$ 26,304
Exchange with equipment—		
Grand Forks, 1,492 phones.....		$ 33,000
Larimore, 195 phones		2,000
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
107 miles at $50	$ 5,350	
56 miles iron wire at $2.50.....	140	
292 miles copper wire at $10.....	2,920	$ 8,410
Red River Valley Telephone Company—		
(M. F. Hegge, Hatton.)		
Franchise, poles and wire,		
156 miles at $25.....	$ 3,912	
225 miles iron wire at $2.50.....	562	$ 4,472
Exchange with equipment—		
Thompson, 27 phones.....		$ 200
Reynolds, 39 phones		200
Northwood, 90 phones		900
Turtle River Co-Operative Telephone Company—		
(A. J. Ulvedal, Mekinock.)		
Franchise, poles and wire,		
22 miles at $20.....	$ 440	
30 miles iron wire at $2.50.....	75	$ 515
Sharon Rural Telephone Company—		
(T. K. Bakken, Sharon.)		
Franchise, poles and wire,		
4 miles at $20.....	$ 80	
Tri-County Telephone Company—		
(W. F. Krueger, Niagara.)		
Franchise, poles and wire,		
60 miles at $20	$ 1,200	
90 miles iron wire at $2.50.....	225	$ 1,425
Exchange with equipment—		
Niagara, 30 phones at $8.....		$ 240

Parker Telephone System—		
(Mrs. Mae Parker, Alministratrix of estate, Inkster, N. D.)		
Franchise, poles and wire,		
57 1-2 miles at $20	$ 1,150	
20 1-2 miles iron wire at $2.50	51.25	
10 miles copper wire at $40	400	$ 1,201.25
Exchange with equipment—		
Inkster, 100 phones at $8		$ 800
Hegton Telephone Company—		
(W. G. Williams, Arvilla.)		
Franchise, poles and wire,		
9 1-2 miles at $20		$ 190

GRIGGS COUNTY.

Griggs County Telephone Company—		
(David Bartlett, Cooperstown.)		
Franchise, poles and wire,		
142 miles at $20		$ 2,840
Exchange with equipment—		
Cooperstown, 200 phones at $8		$ 1,600
Binford, 53 phones at $8		424
Jessie, 18 phones at $8		144
Barnes County Telephone Company—		
(F. E. Corson, Fargo.)		
Franchise, poles and wire,		
10 miles at $20		$ 200
The Central North Dakota Co-Operative Telephone Company—		
(A. J. McInnes, Dazey.)		
Franchise, poles and wire,		
84 miles at $20	$ 1,680	
57 miles at $2.50	142	$ 1,822
Exchange with equipment—		
Hannaford, 49 phones at $8		$ 392
Walum, 16 phones at $8		128
Romness Mutual Telephone Company—		
(S. Skramstad, Cooperstown.)		
Franchise, poles and wire,		
12 miles at $10		$ 120
Sharon Rural Telephone Company—		
(T. K. Bakken, Sharon.)		
Franchise, poles and wire,		
18 miles at $20	$ 360	
2 miles iron wire at $2.50	5	$ 365

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
15 miles at $60	$ 900	
16.2 miles iron wire at $2.50.....	40	
57.8 miles copper wire at $10.....	578	$ 1,518

HETTINGER COUNTY.

Cannon Ball Telephone Company—		
(F. J. Bonesho, Mott.)		
Franchise, poles and wire,		
20 miles at $20.....	$ 400	
20 miles iron wire at $2.50.....	50	$ 450
Exchange with equipment—		
Mott, 20 phones at $8.....		$ 160
Dakota Telephone Company—		
(W. P. Owens, Manning.)		
Franchise, poles and wire,		
33 miles at $20.....	$ 660	
33 miles iron wire at $2.50.....	82.50	$ 742.50

KIDDER COUNTY.

Heaton Southern Telephone Company—		
(J. L. Hambledon, Heaton.)		
5 miles not assessable in 1908.		
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
30 miles at $50.....	$ 1,500	
16 miles iron wire at $2.50.....	40	
60 miles copper wire at $10.....	600	$ 2,140
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
29.5 miles at $60.....	$ 1,770	
59 miles iron wire at $2.50.....	147	
59 miles copper wire at $10.....	590	$ 2,507

LAMOURE COUNTY.

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
13.5 miles at $60.....	$ 810	
3.6 miles iron wire at $2.50.....	8	
54 miles copper wire at $10.....	540	$ 1,358

Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
64 miles at $20	$ 1,600	
51 miles iron wire at $2.50	126	
26 miles copper wire at $10	260	$ 1,986
Exchange with equipment—		
Kulm, 53 phones		$ 500
LaMoure, 132 phones		1,500
Pomona Valley Telephone Company—		
(O. A. Thompson, Edgeley.)		
Franchise, poles and wire,		
177 miles at $20		$ 3,540
Exchange with equipment—		
Edgeley, 115 phones at $8		$ 920
Jud, 18 phones at $8		144
LaMoure County Telephone Company—		
(Wesley C. McDowell, Marion.)		
Franchise, poles and wire,		
98 miles at $20	$ 1,960	
202 miles iron wire at $2.50	505	$2,465
Exchange with equipment—		
Marion, 40 phones at $8		$ 320
Dickey, 30 phones at $8		240
Litchville Rural Telephone Company—		
(Lewis M. Olson, Litchville.)		
Franchise, poles and wire,		
50.5 miles at $20	$ 1,010	
47.5 miles iron wire at $2.50	118.75	$ 1,128.75
Kathryn-Kidville Telephone Company—		
(Nick Runck, Kathryn.)		
4 miles not assessable in 1908.		
LaMoure & Dickey County Telephone Company—		
(John G. Nelson, Fullerton.)		
Franchise, poles and wire,		
13 miles at $20		$ 260

LOGAN COUNTY.

Napoleon Telephone Company—		
(Geo. A. Bryant, Napoleon.)		
Franchise, poles and wire,		
25 1-2 miles at $20		$ 510
Exchange with equipment—		
Napoleon, 28 phones at $8		$ 224

Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
27 miles at $25	$ 675	
27 miles iron wire at $2.50	68	$ 743
Pomona Valley Telephone Company—		
(O. A. Thompson, Edgeley.)		
Franchise, poles and wire,		
5 miles at $20		$ 100
Exchange with equipment—		
Gackle, 35 phones at $8		$ 280

MC HENRY COUNTY.

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
2 miles at $30	$ 60	
4 miles of iron wire at $2.50	10	$ 70
Anamoose Telephone Exchange—		
(Wm. N. Baillie, Anamoose.)		
Exchange with equipment—		
Anamoose, 93 phones at $8		$ 744
Bantry Telephone Company—		
(Herman Schilling, Bantry.)		
Exchange with equipment—		
Bantry, 36 phones at $8		$ 288
Brazil Telephone Company—		
(A. B. Fox, Brazil.)		
Franchise, poles and wire,		
4 1-2 miles at $20		$ 90
Exchange with equipment—		
Berwick, 12 phones at $8		$ 96
Balfour Farmers Telephone Company—		
(A. B. Anderson, Balfour.)		
Franchise, poles and wire,		
33 miles at $20	$ 660	
4 miles iron wire at $2.50	10	$ 670
Farmers Co-Operative Telephone Company—		
(Ole Johnson, Bergen.)		
Franchise, poles and wire,		
17 miles at $20		$ 340
Norwich Telephone Company—		
(J. H. Shirkey, Norwich.)		
Franchise, poles and wire,		
89 1-4 miles at $20	$ 1,785	
110 3-4 miles iron wire at $2.50	276.88	$ 2,061.88

Union Telephone & Light Company—		
(O. G. Nordmarken, Granville.)		
Exchange with equipment—		
Granville, 86 phones at $8.....		$ 688
Upham, 37 phones at $8.....		296
Russell Telephone Company—		
(John F. McKnight, Russell.)		
Franchise, poles and wire,		
20 miles at $20.....		$ 400
Southwestern Balfour Farmers Telephone Company—		
(Ahron Lohr, Balfour.)		
Franchise, poles and wire,		
9 miles at $20.....		$ 180
Mouse River Mutual Telephone Company—		
(Jas. Nevitt, Towner.)		
Franchise, poles and wire,		
20 miles at $20.....		$ 400
Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Franchise, poles and wire,		
97 miles at $25.....$	2,425	
97 miles iron wire at $2.50.....	242	
36 miles copper wire at $10.....	360	$ 3,027

MC INTOSH COUNTY.

Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
37 miles at $25 .....$	925	
37 miles iron wire at $2.50.....	92	$ 1,017
Exchange with equipment—		
Ashley, 28 phones		$ 225
Zeeland, 22 phones		175
Napoleon Telephone Company—		
(Geo. A. Bryant, Napoleon.)		
Franchise, poles and wire,		
3 miles at $20.....		$ 60

MC KENZIE COUNTY.

Great Northern Telephone Company—		
(H. C. DeLaney, Williston.)		
Franchise, poles and wire,		
65 miles at $25		$ 1,675

MC LEAN COUNTY.

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
107 miles at $30	$ 3,210	
134 miles iron wire at $2.50	335	$ 3,545
Exchange with equipment—		
Garrison, 38 phones		$ 350
Wilton, 41 phones		400
Underwood, 33 phones		300
Benton Packet Company—		
(I. P. Baker, Bismarck.)		
Franchise, poles and wire,		
7 miles at $15		$ 105
Goodrich & McClusky Telephone Company—		
(John Wittmayer, Goodrich.)		
Exchange with equipment—		
Goodrich, 55 phones at $8	$ 440	
McClusky, 57 phones at $8	456	$ 896
Max Telephone Company—		
(D. J. Grant, Max.)		
Exchange with equipment—		
Max, 36 phones at $8		$ 288
Washburn Telephone Company—		
(K. Klein, Washburn.)		
Franchise, poles and wire,		
24 miles at $20	$ 480	
72 miles iron wire at $2.50	180	$ 660
Exchange with equipment—		
Washburn, 90 phones at $8		$ 720
Turtle Lake, 40 phones at $8		320
Farmers Mutual Telephone Association—		
(D. C. Wright, Wilton.)		
Franchise, poles and wire,		
18 miles at $20		$ 360
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
83 miles copper wire at $10		$ 830

MERCER COUNTY.

Red Butte Independent Telephone Company—		
(Wm. C. McCormack, Nisbet.)		
Franchise, poles and wire,		
5 miles at $10		$ 50

Benton Packet Company—		
(I. P. Baker, Bismarck.)		
Franchise, poles and wire,		
15 miles at $15		$ 225

MORTON COUNTY.

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
3.5 miles at $60	$ 210	
7 miles iron wire at $2.50	17	$ 227
Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
8 miles at $25	$ 200	
8 miles iron wire at $2.50	20	$ 220
Tavis-Moore Telephone Company—		
(L. A. Tavis, Glen Ullin.)		
Franchise, poles and wire,		
26 miles at $20	$ 520	
32 miles iron wire at $2.50	80	$ 600
Exchange with equipment—		
Glen Ullin, 85 phones at $8		$ 680
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
60 miles at $30	$ 1,800	
120 miles iron wire at $2.50	300	
120 miles copper wire at $10	1,200	$ 3,300
Exchanges with equipment—		
Hebron, 36 phones		$ 300
New Salem, 55 phones		500
Mandan & Northwestern Electric Company—		
(C. E. V. Draper, Mandan.)		
Franchise, poles and wire,		
11 miles at $20		$ 220
Mandan Telephone Company—		
(C. E. V. Draper, Mandan.)		
Exchange with equipment—		
Mandan, 236 phones at $8		$ 1,888

NELSON COUNTY.

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
5 miles at $50	$ 250	
55 miles at $30	1,650	
154 miles iron wire at $2.50	385	
20 miles copper wire at $10	200	$ 2,485
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
38.2 miles at $70	$ 2,674	
41 miles iron wire at $2.50	103	
345 miles copper wire at $10	3,450	$ 6,227
Red River Valley Telephone Company—		
(M. F. Hegge, Hatton.)		
Franchise, poles and wire,		
39 miles at $25	$ 975	
57 miles iron wire at $2.50	142.50	$ 1,117.50
Exchange with equipment—		
Aneta, 99 phones		$ 1,000
Sheyenne Telephone Company—		
(E. C. Olsgard, McVille.)		
Franchise, poles and wire,		
115 miles at $20		$ 2,300
Exchanges with equipment—		
McVille, 29 phones at $8		$ 232
Pekin, 25 phones at $8		200
Tolna, 28 phones at $8		224
Tri-County Telephone Company—		
(W. F. Krueger, Niagara.)		
Franchise, poles and wire,		
55 miles at $20	$ 1,100	
25 miles iron wire at $2.50	62.50	$ 1,162.50
Exchange with equipment—		
Petersburg, 45 phones		$ 360
Michigan City Telephone Company—		
(W. D. Wagar, Michigan.)		
Exchange with equipment—		
Michigan, 47 phones at $8		$ 376
Lakota Telephone Company—		
(Ina E. Metcalf, Lakota.)		
Exchange with equipment—		
Lakota, 173 phones at $8		$ 1,384

OLIVER COUNTY.

Spring Brook Telephone Company—		
(F. A. Johnson, Hannover.)		
Franchise, poles and wire,		
28 miles at $20		$ 560
Red Butte Independent Telephone Company—		
(Wm. C. McCormack, Nisbet.)		
Franchise, poles and wire,		
15 miles at $10.....		$ 150
Mandan & Northwestern Electric Company—		
(C. E. V. Draper, Mandan.)		
Franchise, poles and wire,		
14 miles at $20		$ 280

PEMBINA COUNTY.

Home Improvement Company—		
(H. B. Brockens, Crystal.)		
Franchise, poles and wire,		
74 miles at $20.....$ 1,480		
16 miles iron wire at $2.50..... 40		$ 1,520
Exchanges with equipment—		
Crystal, 140 phones at $8.....		$ 1,120
Hensel, 61 phones at $8.....		488
St. Thomas, 79 phones at $8.....		632
Joliette Telephone Company—		
(J. W. Hart, Joliette.)		
Franchise, poles and wire,		
20 miles at $20.....		$ 400
Cavalier Telephone Exchange—		
(J. O'Keefe, Cavalier.)		
Franchise, poles and wire,		
53 miles at $20.....		$ 1,060
Exchange with equipment—		
Cavalier, 60 phones at $8.....		$ 480
Drayton Telephone Exchange—		
(S. K. Bartholomew, Drayton.)		
Franchise, poles and wire,		
10 miles at $20		$ 200
Exchange with equipment—		
Drayton and rural line connected therewith 210 phones at $8.....		$ 1,680
Bowesmont, 50 phones		400

Citizens Telephone Company—		
(F. E. Corson, Fargo.)		
Franchise, poles and wire,		
70 miles at $20	$ 1,400	
26 miles iron wire at $2.50	65	$ 1,465
Exchanges with equipment—		
Bathgate, 62 phones at $8		$ 496
Neche, 110 phones at $8		880
Hamilton, 32 phones at $8		256
Edinburg & Gardner Telephone Company—		
(Jonas Hall, Edinburg.)		
Franchise, poles and wire,		
36 miles at $20	$ 720	
68 miles iron wire at $2.50	170	$ 890
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
82.1 miles at $65	$ 5,336	
130.4 miles iron wire at $2.50	320	
269.6 miles copper wire at $10	2,696	$ 8,352
Exchange with equipment—		
Pembina, 77 phones		$ 616

PIERCE COUNTY.

North Knox Telephone Company—		
(C. J. Markstad, Knox.)		
Franchise, poles and wire,		
17 miles at $20		$ 340
Brazil Telephone Company—		
(A. B. Fox, Brazil.)		
Franchise, poles and wire,		
140 1-2 miles at $20	$ 2,810	
50 miles iron wire at $2.50	125	$ 2,935
Exchanges with equipment—		
Barton, 30 phones at $8		$ 240
Rugby, 20 phones at $8		160
Pleasant Lake Telephone Company—		
(John F. Page, Pleasant Lake.)		
Franchise, poles and wire,		
40 miles at $20		$ 800
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
1.5 miles at $30	$ 45	
3 miles iron wire at $2.50	8	$ 53

Wolford Mutual Telephone Company—		
(Ed. Thompson, Wolford.)		
Franchise, poles and wire,		
21 miles at $20.....		$ 420
Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Franchise, poles and wire,		
34 miles at $25.....$	850	
34 miles iron wire at $2.50.....	85	
18 miles copper wire at $10.....	180	$ 1,115

RAMSEY COUNTY.

Devils Lake Improvement Company—		
(A. B. Kerlin, Devils Lake.)		
Exchange with equipment—		
483 phones at $8.....		$ 3,864
Grand Harbor Telephone Company—		
(Herman Thompson, R. 3, Devils Lake.)		
Franchise, poles and wire,		
18 1-2 miles at $20.....$	370	
3 miles iron wire at $2.50.....	7.50	$ 377.50
A. B. Kerlin Telephone Company—		
(A. B. Kerlin, Devils Lake.)		
Franchise, poles and wire,		
89 miles at $20 .....$	1,780	
61 miles iron wire at $2.50.....	152.50	$ 1,932.50
Exchanges with equipment—		
Webster, 9 phones at $8.....		$ 72
Starkweather, 31 phones at $8.....		248
Penn Rural Telephone Company—		
(Geo. Dingman, Penn.)		
Franchise, poles and wire,		
48 miles at $20.....		$ 960
6 miles iron wire at $2.50.....		15
Farmers Telephone Company—		
(W. P. Atkins, Cando.)		
Franchise, poles and wire,		
3 miles at $20.....		$ 60
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
48 miles at $30.....$	1,440	
96 miles iron wire at $2.50.....	240	$ 1,680

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
69.6 miles at $70	$ 4,872	
97.2 miles iron wire at $2.50	199	
387.6 miles copper wire at $10	3,876	$ 8,947
Exchange with equipment—		
Edmore, 57 phones		$ 570
Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Exchange with equipment—		
Churches Ferry, 53 phones		$ 500

RANSOM COUNTY.

Englevale Fort Ransom Telephone Company—		
(P. A. Berg, Englevale.)		
Franchise, poles and wire,		
21 miles at $20	$ 420	
4 miles iron wire at $2.50	10	$ 430
Kathryn-Kidville Telephone Company—		
(Nick Runck, Kathryn.)		
38 miles not assessable in 1908.		
Elliott Rural Telephone Company—		
(J. C. Thompson, Elliott.)		
Franchise, poles and wire,		
22 miles at $20		$ 440
Moore & Liberty Telephone Company—		
(E. O. Fausett, Enderlin.)		
Franchise, poles and wire,		
104 miles at $20	$ 2,080	
8 miles iron wire at $2.50	20	$ 2,100
Nome Mutual Telephone Company—		
(Martin Miller, Nome.)		
Franchise, poles and wire,		
16 miles at $20		$ 320
Enderlin Electric Light & Telephone Company—		
(Dan H. Hurd, Enderlin.)		
Exchange with equipment—		
Enderlin, 130 phones at $8		$ 1,040
Milnor Rural Telephone Company—		
(Arnold Christensen, Milnor.)		
Franchise, poles and wire,		
24 miles at $20		$ 480
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		

62.9 miles at $60	$ 3,774	
108 miles iron wire at $2.50	270	
212.8 miles copper wire at $10	2,128	$ 6,172
Exchanges with equipment—		
Sheldon, 84 phones		$ 840
Lisbon, 246 phones		2,500

RICHLAND COUNTY.

Eagle Telephone Company—		
(G. M. Hanson, Christine.)		
Franchise, poles and wire,		
28 miles at $20	$ 560	
28 miles iron wire at $2.50	70	$ 630
Exchange with equipment—		
Christine, 15 phones at $8		$ 120
Farmers Telephone Company—		
(Alex McKinnon, Mooreton.)		
Franchise, poles and wire,		
70 miles at $20		$ 1,400
154 miles iron wire at $2.50		385
Exchanges with equipment—		
Mooreton, 10 phones at $8	$ 80	
Hankinson, 3 phones at $8	24	
Wahpeton, 1 phone at $8	8	$ 112
Lidgerwood Rural Telephone Company—		
(L. J. Christensen, Lidgerwood.)		
Franchise, poles and wire,		
100 miles at $20	$ 2,000	
80 miles iron wire at $2.50	200	$ 2,200
Neighbor State Telephone Company—		
(S. M. Hendrickson, Walcott.)		
Franchise, poles and wire,		
54 miles at $20	$ 1,080	
66 miles iron wire at $2.50	165	$ 1,245
Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
32 miles at $25	$ 800	
32 miles iron wire at $2.50	80	
20 miles copper wire at $10	200	$ 1,080
Exchange with equipment—		
Lidgerwood, 106 phones		$ 1,200

Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
26.6 miles at $70	$ 1,862	
114 miles at $40	4,560	
195.9 miles iron wire at $2.50	489.75	
317.6 miles copper wire at $10	3,176	$ 10,087.75
Exchanges with equipment—		
Fairmount, 88 phones		$ 704
Hankinson, 145 phones		1,450
Wahpeton, 261 phones		3,000
Wyndmere, 44 phones		352
Tri-State Telephone Company—		
(E. H. Moulton, Merriam Park, St. Paul.)		
Franchise, poles and wire,		
.5 miles at $60	$ 30	
1.5 miles iron wire at $2.50	3.75	
1 mile copper wire at $10	10	$ 43.75
Fairmount Rural Telephone Company—		
(J. A. Hoffman, Fairmount.)		
Franchise, poles and wire,		
27 miles at $20	$ 540	
6 miles iron wire at $2.50	15	$ 555

ROLETTE COUNTY.

Brazil Telephone Company—		
(A. B. Fox, Brazil.)		
Franchise, poles and wire,		
24 1-2 miles at $20	$ 490	
10 1-2 miles iron wire at $2.50	26.25	$ 516.25
Exchange with equipment—		
Nanson, 5 phones at $8		$ 40
Rolette Telephone Exchange—		
(A. E. Hurst, Rolette.)		
Exchange with equipment—		
Rolette, 40 phones at $8		$ 320
Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Franchise, poles and wire,		
52 miles at $25	$ 1,300	
52 miles iron wire at $2.50	130	$ 1,430
Exchange with equipment—		
Rolla, 70 phones		$ 700

SARGENT COUNTY.

Sargent County Telephone Company—		
(P. J. Narum, Rutland.)		
Franchise, poles and wire,		
150 1-2 miles at $20	$ 3,010	
14.5 miles iron wire at $2.50	36.25	$ 3,046.25
Cogswell Rural Telephone Company—		
(H. L. Saylor, Cogswell.)		
Franchise, poles and wire,		
29 miles at $20		$ 580
Forman, Rutland & Havana Telephone Company—		
(Ed. Olson, Havana.)		
Franchise, poles and wire,		
38 1-2 miles at $20		$ 770
Exchange with equipment—		
32 phones at $8		$ 256
Forman-Gwinner Telephone Company—		
(James Lanxon, Forman.)		
Franchise, poles and wire,		
26 miles at $20		$ 520
Lidgerwood Rural Telephone Company—		
(L. J. Christensen, Lidgerwood.)		
Franchise, poles and wire,		
15 miles at $20	$ 300	
5 miles iron wire at $2.50	12.50	$ 312.50
Stirum Farmers Telephone Company—		
(W. H. Cole, Stirum.)		
Franchise, poles and wire,		
11 miles at $20		$ 220
Milnor Rural Telephone Company—		
(Arnold Christianson, Milnor.)		
Franchise, poles and wire,		
65 miles at $20		$ 1,300
Exchanges with equipment—		
Milnor, 24 phones at $8		$ 192
DeLamere, 20 phones at $8		160
Dakota Central Telephone Company—		
(J. L. W. Zietlow, Aberdeen, S. D.)		
Franchise, poles and wire,		
53.5 miles at $20	$ 1,337.50	
54.5 miles iron wire at $2.50	136.25	$ 1,473.75
Exchange with equipment—		
Cogswell, 45 phones		$ 450

Social Telephone Company—		
(D. G. Stokes, Britton, S. D.)		
Franchise, poles and wire,		
20 miles at $20.....		$ 400
Exchanges with equipment—		
Cogswell, 14 phones at $8.....		$ 112
Havana, 6 phones at $8.....		48
Hample-Crete Telephone Company—		
(Wm. Drummond, Crete.)		
Franchise, poles and wire,		
59 1-4 miles at $20.....		$ 1,185
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
74.4 miles at $40.....$ 2,976		
143.8 miles iron wire at $2.50.....	359.50	$ 3,335.50
Exchange with equipment—		
Forman, 48 phones		$ 400

STARK COUNTY.

Dakota Telephone Company—		
(W. P. Owens, Manning.)		
Franchise, poles and wire,		
25 miles at $20.....$ 500		
25 miles iron wire at $2.50.....	62.50	$ 562.50
Hughes & Deiters Telephone Company—		
(A. H. Deiters, Dickinson.)		
Exchange with equipment—		
Dickinson, 265 phones at $8.....		$ 2,120
Richardton Telephone Company—		
(Jos. Kilzer, Richardton.)		
Exchange with equipment—		
Richardton, 26 phones at $8.....		$ 208
Cannon Ball Telephone Company—		
(F. J. Bonesho, Mott.)		
Franchise, poles and wire,		
18 miles at $20.....$ 360		
18 miles iron wire at $2.50.....	45	$ 405
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
53 miles at $30 .....$ 1,590		
66 miles iron wire at $2.50.....	165	
66 miles copper wire at $10.....	660	$ 2,415

STEELE COUNTY.

Traill County Telephone Company—		
(John Carmody, Hillsboro.)		
Franchise, poles and wire,		
23 miles at $20		$ 460
Sharon Rural Telephone Company—		
(T. K. Bakken, Sharon.)		
Franchise, poles and wire,		
44 miles at $20	$ 880	
44 miles iron wire at $2.50	110	$ 990
Red River Valley Telephone Company—		
(M. F. Hegge, Hatton.)		
Franchise, poles and wire,		
108 miles at $25	$ 2,700	
182 miles iron wire at $2.50	455	$ 3,155
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
37.1 miles at $60	$ 2,226	
144.4 miles copper wire at $10	1,444	$ 3,670
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
46 miles at $45	$ 2,070	
92 miles iron wire at $2.50	230	$ 2,300
Exchanges with equipment—		
Hope, 165 phones		$ 1,800
Sharon, 38 phones		300
Finley, 85 phones		850

STUTSMAN COUNTY.

The Barnes County Telephone Company—		
(F. E. Corson, Fargo.)		
Franchise, poles and wire,		
20 miles at $20	$ 400	
5 miles iron wire at $2.50	12.50	$ 412.50
J. A. Buchanon Telephone Line—		
(J. A. Buchanon, Buchanon, N. D.)		
Franchise, poles and wire,		
19 miles at $2.50		$ 47.50
17 miles at $20		34
Dollar Lake Mutual Telephone Company—		
(Frank Archibald, Edmunds.)		
Franchise, poles and wire,		
9 miles at $20		$ 180

W. J. Dwyer Telephone Exchange—		
(Katherine Dwyer, Medina.)		
Franchise, poles and wire,		
60 miles at $20	$ 1,200	
60 miles iron wire at $2.50	150	$ 1,350
Exchanges with equipment—		
Medina, 86 phones at $8		$ 688
Streeter, 14 phones at $8		112
James Lake Telephone Company—		
(W. A. Bartholomew, Pingree.)		
Franchise, poles and wire,		
8 miles at $20		$ 160
L. C. Lane Telephone Company—		
(L. C. Lane, Kensal.)		
Franchise, poles and wire,		
1 1-2 miles at $20	$ 30	
1 1-2 miles iron wire at $2.50	3.75	$ 33.75
Exchange with equipment—		
Kensal, 40 phones at $8		$ 320
Pomona Valley Telephone Company—		
(O. A. Thompson, Edgeley.)		
Franchise, poles and wire,		
11 miles at $20		$ 220
Pingree Foothills Telephone Company—		
(Oscar Boyd, Pingree.)		
Franchise, poles and wire,		
23 miles at $20		$ 460
Bennett & Thom Telephone Company—		
(O. H. Bennett, Jamestown.)		
Franchise, poles and wire,		
6 miles at $20	$ 120	
6 miles iron wire at $2.50	15	$ 135
The Montpelier Telephone Company—		
(R. E. Carley, Montpelier.)		
Franchise, poles and wire,		
40 miles at $20	$ 800	
40 miles iron wire at $2.50	100	$ 900
Exchange with equipment—		
13 phones at $8		$ 104
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
66.3 miles at $65	$ 4,394	
137.4 miles iron wire at $2.50	343	
225.6 miles copper wire at $10	2,256	$ 6,993

Exchanges with equipment—		
Courtenay, 105 phones.....		$ 1,050
Jamestown, 868 phones		10,000
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
47 miles at $50.....$	2,350	
65 miles iron wire at $2.50.....	162.50	
118 miles copper wire at $10.....	1,180	$ 3,692.50
Exchanges with equipment—		
Cleveland, 27 phones		$ 200
Pingree, 34 phones		300

TOWNER COUNTY.

Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Franchise, poles and wire,		
32 miles at $25 .....$	800	
32 miles iron wire at $2.50.....	80	$ 880
Exchange with equipment—		
Bisbee, 50 phones		$ 400
Springfield Telephone Company—		
(O. O. Uudeberg, Leeds.)		
Franchise, poles and wire,		
44 miles at $20.....		$ 880
Star Line Telephone Company—		
(W. D. Conway, Leeds.)		
Franchise, poles and wire,		
1.5 miles at $20.....		$ 30
Farmers Telephone Company—		
(W. P. Atkins, Cando.)		
Franchise, poles and wire,		
175 miles at $20.....$	3,500	
175 miles iron wire at $2.50.....	437	$ 3,937
Exchanges with equipment—		
Egeland, 20 phones at $8.....		$ 160
Rock Lake, 15 phones		120
Hansboro, 21 phones		168
A. B. Kerlin Telephone Company—		
(A. B. Kerlin, Devils Lake.)		
Franchise, poles and wire,		
20 miles at $20.....$	400	
28 miles iron wire at $2.50.....	70	$ 470

Cando Electric Light & Telephone Company—		
(J. C. Rader, Cando.)		
Franchise, poles and wire,		
8 miles at $20		$ 160
Exchange with equipment—		
Cando, 200 phones at $8		$ 1,600

TRAILL COUNTY.

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
30 miles at $50	$ 1,500	
14 miles at $30	420	
48 miles iron wire at $2.50	120	
120 miles copper wire at $10	1,200	$ 3,240
Hunter Telephone Company—		
(W. H. Beard, Hunter.)		
Franchise, poles and wire,		
21 miles at $20	$ 420	
26 miles at $2.50	65	$ 485
Traill County Telephone Company—		
(John Carmody, Hillsboro.)		
Franchise, poles and wire,		
252 miles at $20	$ 5,040	
448 miles iron wire at $2.50	1,120	$ 6,160
Exchanges with equipment—		
Hillsboro, 135 phones at $8		$ 1,080
Clifford, 30 phones at $8		240
Galesburg, 25 phones at $8		200
Red River Valley Telephone Company—		
(M. F. Hegge, Hatton.)		
Franchise, poles and wire,		
248 miles at $25	$ 6,200	
385 miles iron wire at $2.50	962.50	$ 7,162.50
Exchanges with equipment—		
Buxton, 47 phones		$ 470
Hatton, 86 phones		860
Mayville, 135 phones		1,500
Portland, 72 phones		720
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
77.7 miles at $65	$ 5,050.50	
23.8 miles iron wire at $2.50	59.50	
433.8 miles copper wire at $10	4,338	$ 9,448

WALSH COUNTY.

The Home Improvement Company—		
(H. B. Brockens, Crystal.)		
Franchise, poles and wire,		
17 miles at $20.....$	340	
10 miles iron wire at $2.50.....	25	$ 365
Exchange with equipment—		
Hoople, 66 phones at $8		$ 528
Medford Mutual Telephone Company—		
(M. B. Kellogg, Medford.)		
Franchise, poles and wire,		
24 miles at $20		$ 480
Norton Farmers Telephone Company—		
(Anders G. Bylin, Norton.)		
Franchise, poles and wire,		
4 miles at $20		$ 80
Exchange with equipment—		
Lankin, 52 phones at $8.....		$ 416
Parker Telephone System—		
(Mrs. Mae Parker, administratrix of estate, Inkster, N. D.)		
Franchise, poles and wire,		
15 miles at $20 (4 rural lines).....		$ 300
Exchanges with equipment—		
Medford, 45 phones at $8.....		$ 360
Conway, 13 phones at $8.....		104
Tri-County Telephone Company—		
(W. F. Krueger, Niagara.)		
Franchise, poles and wire,		
14 miles at $20.....$	280	
1 mile iron wire at $2.50.....	2.50	$ 282.50
Exchange with equipment—		
Medford, 6 phones at $8.....		$ 48
North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
6 miles at $50 .....$	300	
12 miles copper wire at $10.....	120	$ 420
Edinburg & Tiber Mutual Telephone Company—		
(O. Franskee, Edinburg.)		
(County auditor please ascertain mileage of this company in your county and assess at $20 per mile.)		
Park River Telephone Company—		
(Edward Code, Park River.)		
Exchange with equipment—		
Park River, 90 phones at $8.....		$ 720

Edinburg & Gardar Telephone Company—		
(Jonas Hall, Edinburg.)		
Franchise, poles and wire,		
24 miles at $20	$ 480	
54 miles iron wire at $2.50	135	$ 615
Exchange with equipment—		
Edinburg, 45 phones at $8		$ 360
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis, Minn.)		
Franchise, poles and wire,		
141 miles at $70	$ 9,870	
236.4 miles iron wire at $2.50	591	
822.6 miles copper wire at $10	8,226	$ 18,687
Exchanges with equipment—		
Grafton, 282 phones		$ 3,200
Adams, 53 phones		500
Minto, 47 phones		400

WARD COUNTY.

DeLaney Brothers Telephone Company—		
(H. C. DeLaney, Williston.)		
Franchise, poles and wire,		
27 miles at $20	$ 540	
27 miles iron wire at $2.50	67.50	$ 607.50
Exchange with equipment—		
Palermo, 16 phones at $8		$ 128
Cut Bank Farmers Mutual Telephone Company—		
(J. J. VanWoert, Mohall.)		
Franchise, poles and wire,		
43 miles at $20	$ 860	
4 miles iron wire at $2.50	10	$ 870
Carpio Telephone Company—		
(Geo. A. Dahle, Carpio.)		
Franchise, poles and wire,		
20 miles at $20	$ 400	
4 miles iron wire at $2.50	10	$ 410
Exchange with equipment—		
Carpio, 71 phones at $8		$ 568
Donnybrook Telephone Company—		
(F. M. White, Donnybrook.)		
Exchange with equipment—		
Donnybrook, 63 phones at $8		$ 504
Farmers & Merchants Telephone Company—		
(O. S. Hall, Flaxton.)		
Franchise, poles and wire,		
45 miles at $20	$ 900	
18 miles iron wire at $2.50	45	$ 945

Exchange with equipment—		
Flaxton, 46 phones at $8.....		$ 368
First Farmers Telephone Association—		
(F. M. Harder, Lansford.)		
Franchise, poles and wire,		
16 1-2 miles at $20.....		$ 330
Queen City Telephone Company—		
(I. E. Officer, Ryder.)		
Exchanges with equipment—		
Ryder, 72 phones at $8.....		$ 576
Plaza, 42 phones at $8.....		376
Greaves Telephone Company—		
(G. W. Greaves, Kenmare.)		
Franchise, poles and wire,		
250 miles at $20.....		$ 5,000
Exchanges with equipment—		
Tolley, 35 phones at $8.....		$ 280
Grano, 23 phones at $8.....		184
Coteau, 19 phones at $8.....		152
Bowbells, 100 phones at $8.....		800
Clyde Telephone Company—		
(M. W. Shanks, Portal.)		
Exchange with equipment—		
Portal, 70 phones at $8.....		$ 560
Lewis Mutual Telephone Company—		
(W. M. Armor, Newport.)		
Franchise, poles and wire,		
50 miles at $20.....$ 1,000		
35 miles iron wire at $2.50.....	87.50	$ 1,087.50
Exchange with equipment—		
Norma, 6 phones at $8.....		$ 48
Minot Light & Telephone Company—		
(L. M. Davis, Minot.)		
Exchange with equipment—		
Minot, 800 phones at $8.....		$ 6,400
Norwich Telephone Company—		
(J. H. Shirkey, Norwich.)		
Franchise, poles and wire,		
4 3-4 miles at $20.....		$ 95
Tioga Farmers Telephone Company—		
(W. C. McClintock, Tioga.)		
Exchange at Tioga not assessable in 1908.		

Western Telephone Company—		
(Wm. Hodges, Sawyer.)		
Exchange with equipment—		
Sawyer, 55 phones at $8.....		$ 440
Lone Star Rural Telephone Company—		
(A. Walton, Glenburn.)		
Franchise, poles and wire,		
27 miles at $20.....		$ 540
Whitney Farmers Telephone Company—		
(Sherwood, N. D.)		
Franchise, poles and wire,		
32 miles at $10.....		$ 320
Great Northern Telephone Company—		
(H. C. Delaney, Williston.)		
Franchise, poles and wire,		
30 miles at $25.....$	750	
60 miles at $20.....	1,200	$ 1,950
Northern Telephone Company—		
(V. B. Noble, Bottineau.)		
Franchise, poles and wire,		
188 miles at $25.....$	4,700	
188 miles iron wire at $2.50.....	470	
62 miles copper wire at $10.....	620	$ 5,790
Exchange with equipment—		
Kenmare, 250 phones.....		$ 3,000
Berthold Telephone Company—		
(B. C. Rosencrans, Berthold.)		
Exchange with equipment—		
Berthold, 110 phones at $8.....		$ 880
Columbus Telephone Exchange Company—		
(E. L. Reynolds, Columbus.)		
Exchange with equipment—		
Columbus, 30 phones $8.....		$ 240

WELLS COUNTY.

North Dakota Independent Telephone Company—		
(F. W. Wise, Asst. Sec'y., Minneapolis.)		
Franchise, poles and wire,		
79 miles at $30.....$	2,370	
115 miles iron wire at $2.50.....	287.50	$ 2,657.50
Exchange with equipment—		
Fessenden, 110 phones		$ 1,100
Heaton-Southern Telephone Company—		
(J. L. Hambldon, Heaton.)		
25 miles not assessable in 1908.		

Hanburg & Norway Telephone Company—		
(H. C. Scheer, Fessenden.)		
Franchise, poles and wire,		
30 miles at $20.....		$ 600
Germantown Farmers Telephone Company—		
(Fred Seibold, Cathay.)		
Franchise, poles and wire,		
21 miles at $20.....		$ 420
Exchange with equipment—		
Germantown, 25 phones at $8.....		$ 200
Bowdon Telephone Company—		
(Geo. Seebach, Bowdon.)		
Exchange with equipment—		
Bowdon, 45 phones at $8.....		$ 360
Cathay Central Telephone Company—		
(Charles M. Niles, Cathay.)		
Exchange with equipment—		
Cathay, 32 phones at $8.....		$ 256
Cottonwood Telephone Company—		
(H. H. Cook, Fessenden.)		
Franchise, poles and wire,		
25 miles at $20 .....$	500	
25 miles iron wire at $2.50.....	62.50	$ 562.50
Farmers Mutual Telephone Company—		
(J. H. Walters, Barlow.)		
Franchise, poles and wire,		
6 miles at $20.....		$ 120
Harvey Telephone Company—		
(W. B. Bascom, Harvey.)		
Exchange with equipment—		
Harvey, 220 phones at $8.....		$ 1,760
James River Farmers Telephone Company—		
(Math. Zeien, Fessenden.)		
Franchise, poles and wire,		
16 miles at $20.....		$ 320
New Rockford Northwest Telephone Company—		
(Ira L. Shroyer, New Rockforl.)		
Franchise, poles and wire,		
7 miles at $20.....		$ 140
East Hamburg Telephone Company—		
(Edward Rost, Fessenden.)		
Franchise, poles and wire,		
19 miles at $20.....$	380	
10 miles iron wire at $2.50.....	25	$ 405

Norway Lake Telephone Company—		
(B. Seim, Maddock.)		
Franchise, poles and wire,		
12 1-2 miles at $20.....		$ 250
Bramen Telephone Company—		
(John Lies, Kiner.)		
(County auditor please ascertain the mileage of this company in your county and assess at $20 per mile.)		
Wells-Kidder Telephone Company—		
(W. F. Taylor, Hurdsfield.)		
Franchise, poles and wire,		
11.5 miles at $20.....$	230	
20 1-2 miles iron wire at $2.50.....	51.25	$ 281.25
Northwestern Telephone Exchange Company—		
(C. P. Wainman, Minneapolis.)		
Franchise, poles and wire,		
21 miles at $60.....$	1,260	
42 miles iron wire at $2.50.....	105	
31 miles copper wire at $10.....	310	$ 1,675

WILLIAMS COUNTY.

DeLaney Brothers Telephone Company—		
(H. C. DeLaney, Williston.)		
Franchise, poles and wire,		
25 miles at $20.....$	500	
25 miles iron wire at $2.50.....	62.50	$ 562.50
Exchanges with equipment—		
Ambrose, 32 phones at $8.....		$ 256
Crosby, 35 phones at $8.....		280
Muddy Valley Telephone Company—		
(Robert Milhous, Williston.)		
Franchise, poles and wire,		
23 miles at $20.....$	460	
17 miles iron wire at $2.50.....	42.50	$ 502.50
Truax Telephone Company—		
(A. C. Long, Truax.)		
Franchise, poles and wire,		
25 miles at $20.....		$ 500
W. B. Scott Telephone Company—		
(W. B. Scott, M. D., Ray.)		
Franchise, poles and wire,		
10 miles at $10.....		$ 100

Great Northern Telephone Company—			
(H. C. Delaney, Williston.)			
Franchise, poles and wire,			
71 miles at $25	$ 1,775		
51 miles at $20	1,020		
219 miles iron wire at $2.50	547.50		$ 3,342.50
Exchanges with equipment—			
Williston, 227 phones		$ 2,400	
Ray, 30 phones		250	

On motion, duly made, seconded and carried, the Board adjourned until August 21st, at 10 o'clock a. m.

NINTH DAY

FORENOON SESSION.

August 21, 1908

Pursuant to adjournment, the state board of equalization met in the state auditor's office at 10 o'clock a. m., Governor Burke presiding, all members present.

The minutes of the meeting of August 20 were then read and approved.

Mr. Gilbreath offered the following resolution and moved its adoption:

Whereas, The returns made by the county auditor from the County of Adams shows no assessment of bank stock in said county, and,

Whereas, It appears from the records of the public examiner that there was on and before April 1st last, one state bank and one national bank doing business in the county of Adams, and,

Whereas, It appears that there is an omission on the part of the assessor in not returning to the county auditor an assessment of bank stock, therefore,

Be It Resolved, That the state auditor be and he is hereby instructed to notify the county auditor of Adams county of such omission, and advise him to proceed under Section 1602 of the Revised Codes of 1905.

Which motion was duly seconded by Mr. Holmes, and carried, all voting aye.

The equalization of the assessments of

Pianofortes,
Horses, one year old,
Horses, two years old,
Horses, three years old and over,
Stallions, kept for service,
Cattle, one year old,
Cattle, two years old,
Cows, three years old and over,
Work oxen,
Cattle, all others three years old and over,
Mules and asses, one year old,
Mules and asses, three years old and over,
Sheep,
Hogs,
Separators and horsepowers,
Engines and boilers,

respectively, as returned by the counties, was then taken up and in the following statements will be found the percentages of increase or decrease which were considered necessary by the Board to equalize the assessed valuation of each class of property as returned by the several counties.

On motion duly made, seconded anl carried, the Board adjourned until 2 o'clock p. m.

CLASS NO. 8—PIANOFORTES.

Moved by Mr. Burke and seconded by Mr. Peterson, all voting aye, that for the purpose of equalizing the assessed valuation of pianofortes as between the several counties of the state, the value be and is hereby fixed at $60 each and the percentages of increase or decrease shown in the following statement, be made for counties in which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	30
Barnes	1	.....
Benson	.....	2
Billings	.....	.....
Bottineau	.....	1
Bowman	18	.....
Burleigh	.....	1
Cass	9	.....
Cavalier	.....	21
Dickey	.....	22
Dunn	.....	.....
Eddy	.....	1
Emmons	.....	6
Foster	.....	4
Grand Forks	.....	12
Griggs	4	.....
Hettinger	.....	11
Kidder	22	.....
LaMoure	.....	.....
Logan	.....	9
McHenry	.....	20
McIntosh	.....	20
McKenzie	.....	.....
McLean	.....	33 1-3
Mercer	.....	620
Morton	30	.....
Nelson	7	.....
Oliver	.....	140
Pembina	1	.....
Pierce	.....	.....
Ramsey	.....	58
Ransom	18	.....
Richland	.....	21
Rolette	.....	11
Sargent	.....	41
Stark	12	.....
Steele	.....	20
Stutsman	.....	2
Towner	.....	.....
Traill	.....	19
Walsh	.....	20
Ward	.....	30
Wells	.....	42
Williams	21	.....

CLASS NO. 1—HORSES, ONE YEAR OLD.

Moved by Mr. Gilbreath that for the purpose of equalizing the assessed valuation of horses one year old between the several counties of the state, the value be fixed at $14 and the following percentages of increase or decrease be made to equal the equalized value, in counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	3	.....
Barnes	2	.....
Benson	.....	.....
Billings	.....	40
Bottineau	.....	.....
Bowman	.....	2
Burleigh	2	.....
Cass	.....	.....
Cavalier	.....	40
Dickey	7	.....
Dunn	14	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	75
Grand Forks	.....	8
Griggs	1	.....
Hettinger	.....	.....
Kidder	5	.....
LaMoure	9	.....
Logan	1	.....
McHenry	.....	39
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	37
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	16
Pembina	1	.....
Pierce	.....	1
Ramsey	.....	19
Ransom	.....	.....
Richland	1	.....
Rolette	.....	2
Sargent	.....	32
Stark	.....	.....
Steele	.....	.....
Stutsman	7	.....
Towner	.....	.....
Traill	.....	40
Walsh	.....	17
Ward	.....	40
Wells	.....	17
Williams	.....	.....

CLASS NO. 1—HORSES—TWO YEARS OLD.

Moved by Mr. Gilbreath that for the purpose of equalizing the assessed valuation of horses two years old, as between the several counties of the state, that the value be fixed at $22 each, and that the following percentages of increase or decrease be made in the counties for which changes are made to equal the equalized value:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	1
Barnes	.....	.....
Benson	.....	.....
Billings	.....	10
Bottineau	1	.....
Bowman	.....	1
Burleigh	.....	2
Cass	.....	.....
Cavalier	.....	22
Dickey	.....	.....
Dunn	.....	10
Eddy	.....	.....
Emmons	1	.....
Foster	.....	47
Grand Forks	.....	5
Griggs	3	.....
Hettinger	2	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	11	.....
McHenry	.....	10
McIntosh	9	.....
McKenzie	.....	.....
McLean	.....	12
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	10
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	10
Ransom	4	.....
Richland	.....	5
Rolette	.....	2
Sargent	.....	40
Stark	.....	.....
Steele	.....	10
Stutsman	11	.....
Towner	.....	5
Traill	.....	10
Walsh	.....	16
Ward	.....	76
Wells	.....	11
Williams	.....	10

CLASS NO. 1—HORSES, THREE YEARS OLD AND OVER.

Moved by Mr. Gilbreath that for the purpose of equalizing the valuation of horses three years and over, the value be fixed at $34 and that the following percentages of increase and decrease be made in the counties for which changes are shown to equal the equalized valuation:

County	Decrease Per Cent	Increase Per Cent
Adams	23	.....
Barnes	3	.....
Benson	.....	.....
Billings	.....	36
Bottineau	.....	.....
Bowman	.....	3
Burleigh	.....	10
Cass	.....	.....
Cavalier	.....	13
Dickey	.....	.....
Dunn	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	39
Grand Forks	.....	3
Griggs	.....	.....
Hettinger	.....	.....
Kidder	10	.....
LaMoure	.....	.....
Logan	3	.....
McHenry	3	.....
McIntosh	1	.....
McKenzie	3	.....
McLean	.....	14
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	13
Pembina	2	.....
Pierce	.....	.....
Ramsey	.....	14
Ransom	.....	3
Richland	.....	.....
Rolette	.....	2
Sargent	.....	50
Stark	.....	.....
Steele	.....	.....
Stutsman	14	.....
Towner	.....	.....
Traill	.....	13
Walsh	.....	5
Ward	.....	51
Wells	2	.....
Williams	.....	11

CLASS NO. 1—HORSES, STALLIONS KEPT FOR SERVICE.

Moved by Mr. Gilbreath that for the purpose of equalizing the assessed valuation of stallions kept for service as between the counties of the state, the value be fixed at $150 and that the following percentages of increase or decrease be made to equal the equalized valuation, in the counties shown:

County	Decrease Per Cent	Increase Per Cent
Adams	3	.....
Barnes	1	.....
Benson	.....	1
Billings	.....	.....
Bottineau	.....	1
Bowman	.....	.....
Burleigh	1	.....
Cass	.....	1
Cavalier	.....	50
Dickey	25	.....
Dunn	.....	50
Eddy	2	.....
Emmons	.....	23
Foster	.....	24
Grand Forks	1	.....
Griggs	.....	5
Hettinger	.....	8
Kidder	11	.....
LaMoure	14	.....
Logan	3	.....
McHenry	.....	.....
McIntosh	5	.....
McKenzie	16	.....
McLean	.....	25
Mercer	.....	.....
Morton	.....	6
Nelson	.....	.....
Oliver	.....	50
Pembina	.....	6
Pierce	.....	.....
Ramsey	.....	68
Ransom	.....	17
Richland	.....	6
Rolette	.....	4
Sargent	.....	56
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	61
Towner	.....	53
Traill	.....	.....
Walsh	.....	20
Ward	1	.....
Wells	17	.....
Williams	.....	1

CLASS NO. 2—CATTLE, ONE YEAR OLD.

Moved by Mr. McCue that for the purpose of equalizing the valuation of cattle one year old, as assessed in the several counties of the state, the value be fixed at $5 each and the following percentages of increase or decrease be made to equal the equalized value:

County	Decrease Per Cent	Increase Per Cent
Adams	18	.....
Barnes	.....	.....
Benson	.....	66
Billings	38	.....
Bottineau	1	.....
Bowman	9	.....
Burleigh	3	.....
Cass	.....	.....
Cavalier	2	.....
Dickey	.....	.....
Dunn	38	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	64
Grand Forks	.....	.....
Griggs	.....	.....
Hettinger	19	.....
Kidder	19	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	16 2-3	.....
McLean	.....	50
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	25
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	60
Ransom	.....	.....
Richland	.....	24
Rolette	.....	5
Sargent	.....	140
Stark	16 2-3	.....
Steele	.....	25
Stutsman	1	.....
Towner	1	.....
Traill	.....	.....
Walsh	.....	5
Ward	.....	18
Wells	.....	56
Williams	.....	25

CLASS NO. 2—CATTLE, TWO YEARS OLD.

Moved by Mr. McCue that for the purpose of equalizing the assessed valuation of cattle two years old as assessed by the several counties of the state, the value be fixed at $10 each and that the following changes be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	1
Barnes	.....	2
Benson	.....	25
Billings	.....	.....
Bottineau	.....	3
Bowman	1	.....
Burleigh	.....	2
Cass	.....	.....
Cavalier	.....	25
Dickey	.....	.....
Dunn	17	.....
Eddy	.....	.....
Emmons	.....	11
Foster	.....	140
Grand Forks	.....	25
Griggs	.....	.....
Hettinger	.....	.....
Kidder	5	.....
LaMoure	.....	11
Logan	.....	24
McHenry	.....	10
McIntosh	.....	.....
McKenzie	.....	25
McLean	.....	92
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	25
Oliver	.....	25
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	63
Ransom	.....	2
Richland	.....	42
Rolette	1	.....
Sargent	.....	147
Stark	.....	.....
Steele	.....	42
Stutsman	.....	24
Towner	.....	25
Traill	.....	25
Walsh	.....	25
Ward	.....	58
Wells	.....	43
Williams	.....	24

CLASS NO. 2—COWS, THREE YEARS OLD AND OVER.

Moved by Mr. McCue that for the purpose of equalizing the assessed valuation of cattle three years old and over, as between the several counties of the state, the valuation be fixed at $9 each and that the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	25	.....
Barnes	5	.....
Benson	10	.....
Billings	10	.....
Bottineau	2	.....
Bowman	39	.....
Burleigh	9	.....
Cass	11	.....
Cavalier	10	.....
Dickey	10	.....
Dunn	66 2-3	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	50
Grand Forks	11	.....
Griggs	10	.....
Hettinger	22	.....
Kidder	28	.....
LaMoure	11	.....
Logan	25	.....
McHenry	25	.....
McIntosh	10	.....
McKenzie	10	.....
McLean	.....	8
Mercer	10	.....
Morton	10	.....
Nelson	10	.....
Oliver	.....	.....
Pembina	25	.....
Pierce	.....	.....
Ramsey	1	.....
Ransom	10	.....
Richland	11	.....
Rolette	16	.....
Sargent	.....	69
Stark	10	.....
Steele	10	.....
Stutsman	10	.....
Towner	10	.....
Traill	10	.....
Walsh	10	.....
Ward	1	.....
Wells	10	.....
Williams	27	.....

CLASS NO. 2—WORK OXEN.

Moved by Mr. McCue that for the purpose of equalizing the assessed valuation of work oxen, as between the several counties of the state, the value be fixed at $16 each, and the following percentage of increase or decrease be made in the counties for which the changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	7
Benson	.....	.....
Billings	.....	14
Bottineau	.....	.....
Bowman	.....	3
Burleigh	8	.....
Cass	.....	14
Cavalier	.....	7
Dickey	.....	31
Dunn	10	.....
Eddy	.....	.....
Emmons	.....	19
Foster	.....	33 1-3
Grand Forks	.....	60
Griggs	.....	13
Hettinger	.....	2
Kidder	22	.....
LaMoure	.....	3
Logan	18	.....
McHenry	.....	6
McIntosh	.....	28
McKenzie	.....	3
McLean	.....	7
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	20
Pembina	.....	.....
Pierce	6	.....
Ramsey	.....	90
Ransom	.....	7
Richland	.....	.....
Rolette	.....	4
Sargent	.....	7
Stark	.....	.....
Steele	.....	7
Stutsman	.....	7
Towner	.....	33 1-3
Traill	.....	.....
Walsh	.....	7
Ward	.....	9
Wells	11	.....
Williams	20	.....

CLASS NO. 2—CATTLE, ALL OTHERS, THREE YEARS OLD AND OVER.

Moved by Mr. McCue that for the purpose of equalizing the assessed valuation of cattle three years old and over as between the several counties of the state, the value be fixed at $15 each, and the following percentages of increase or decrease be made to equal the assessed valuation:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	1
Barnes	.....	1
Benson	.....	.....
Billings	.....	7
Bottineau	.....	1
Bowman	22	.....
Burleigh	.....	3
Cass	.....	1
Cavalier	.....	1
Dickey	.....	2
Dunn	33 1–3	.....
Eddy	.....	.....
Emmons	.....	9
Foster	.....	50
Grand Forks	.....	50
Griggs	.....	4
Hettinger	7	.....
Kidder	13	.....
LaMoure	.....	13
Logan	.....	7
McHenry	1	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	33
Mercer	6 2–3	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	50
Pembina	.....	3
Pierce	.....	.....
Ramsey	.....	31
Ransom	.....	2
Richland	.....	.....
Rolette	1	.....
Sargent	.....	105
Stark	6 2–3	.....
Steele	.....	.....
Stutsman	.....	2
Towner	.....	27
Traill	6	.....
Walsh	.....	.....
Ward	2	.....
Wells	.....	23
Williams	1	.....

CLASS NO. 3—MULES AND ASSES, ONE YEAR OLD.

Moved by Mr. Peterson that for the purpose of equalizing the assessed valuation of mules and asses, one year old, as between the several counties of the state, the value be fixed at $15 and the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	22
Benson	.....	7
Billings	54	.....
Bottineau	.....	4
Bowman	52	.....
Burleigh	22	.....
Cass	.....	7
Cavalier	.....	50
Dickey	.....	.....
Dunn	.....	.....
Eddy	.....	1
Emmons	.....	3
Foster	.....	88
Grand Forks	.....	.....
Griggs	.....	3
Hettinger	5	.....
Kidder	.....	.....
LaMoure	6	.....
Logan	.....	.....
McHenry	.....	50
McIntosh	19	.....
McKenzie	.....	7
McLean	.....	50
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	7
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	25
Ransom	10	.....
Richland	.....	1
Rolette	2	.....
Sargent	16 2-3	.....
Stark	.....	.....
Steele	.....	7
Stutsman	.....	.....
Towner	.....	1
Traill	.....	50
Walsh	50	.....
Ward	.....	8
Wells	.....	25
Williams	10	.....

CLASS NO. 3—MULES AND ASSES, TWO YEARS OLD.

Moved by Mr. Peterson that for the purpose of equalizing the assessed valuation of mules and asses, two years old, as between the several counties of the state, the valuation be fixed at $22 each, and that the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	27	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	47
Bottineau	.....	3
Bowman	.....	.....
Burleigh	.....	2
Cass	.....	.....
Cavalier	.....	26
Dickey	.....	.....
Dunn	.....	.....
Eddy	.....	.....
Emmons	.....	4
Foster	.....	47
Grand Forks	.....	.....
Griggs	19	.....
Hettinger	27	.....
Kidder	23	.....
LaMoure	11	.....
Logan	21	.....
McHenry	.....	10
McIntosh	.....	.....
McKenzie	.....	10
McLean	.....	3
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	6
Pierce	.....	.....
Ramsey	.....	10
Ransom	11	.....
Richland	.....	1
Rolette	8	.....
Sargent	.....	22
Stark	.....	.....
Steele	.....	10
Stutsman	12	.....
Towner	.....	5
Traill	.....	10
Walsh	27	.....
Ward	.....	26
Wells	10	.....
Williams	.....	1

CLASS NO. 3—MULES AND ASSES, THREE YEARS OLD AND OVER.

Moved by Mr. Peterson that for the purpose of equalizing the valuation of mules and asses three years old and over, as between the several counties of the state, that the valuation be fixed at $33 each, and that the following changes of percentage be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	29	.....
Barnes	5	.....
Benson	3	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	5	.....
Burleigh	1	.....
Cass	3	.....
Cavalier	.....	9
Dickey	2	.....
Dunn	15	.....
Eddy	2	.....
Emmons	6	.....
Foster	.....	32
Grand Forks	3	.....
Griggs	.....	2
Hettinger	.....	5
Kidder	18	.....
LaMoure	8	.....
Logan	22	.....
McHenry	6	.....
McIntosh	.....	5
McKenzie	.....	12
McLean	.....	14
Mercer	3	.....
Morton	5	.....
Nelson	2	.....
Oliver	.....	10
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	10
Ransom	.....	4
Richland	1	.....
Rolette	.....	3
Sargent	.....	50
Stark	3	.....
Steele	3	.....
Stutsman	15	.....
Towner	3	.....
Traill	.....	10
Walsh	.....	10
Ward	.....	27
Wells	5	.....
Williams	.....	6

CLASS NO. 4—SHEEP.

Moved by Mr. Holmes that for the purpose of equalizing the assessed valuation of sheep as between the several counties of the state, that the following changes by percentages be made in the counties for which changes are shown and that the valuation be fixed at $1.50 each:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	.....
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Bowman	.....	.....
Burleigh	25	.....
Cass	.....	.....
Cavalier	.....	50
Dickey	3	.....
Dunn	.....	50
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	106
Grand Forks	3	.....
Griggs	.....	.....
Hettinger	.....	10
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McKenzie	.....	.....
McLean	.....	44
Mercer	4	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	23
Pembina	.....	.....
Pierce	.....	2
Ramsey	.....	3
Ransom	.....	34
Richland	.....	.....
Rolette	12	.....
Sargent	.....	66 2-3
Stark	.....	.....
Steele	.....	50
Stutsman	.....	.....
Towner	.....	50
Traill	.....	.....
Walsh	.....	.....
Ward	.....	37
Wells	.....	12
Williams	.....	.....

CLASS NO. 5—HOGS.

Moved by Mr. McCue that for the purpose of equalizing the assessed valuation of hogs, as between the several counties of the state, the valuation be fixed at $3 each, and the following changes by percentage be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	4
Barnes	.....	.....
Benson	.....	50
Billings	.....	.....
Bottineau	.....	.....
Bowman	6	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	.....	51
Dickey	.....	51
Dunn	.....	200
Eddy	.....	.....
Emmons	3	.....
Foster	.....	50
Grand Forks	.....	1
Griggs	.....	.....
Hettinger	3	.....
Kidder	4	.....
LaMoure	5	.....
Logan	.....	21
McHenry	.....	1
McIntosh	1	.....
McKenzie	.....	.....
McLean	.....	50
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	18
Oliver	.....	66
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	46
Ransom	.....	50
Richland	.....	50
Rolette	.....	7
Sargent	.....	157
Stark	.....	.....
Steele	.....	50
Stutsman	.....	33 1-3
Towner	.....	50
Traill	.....	2
Walsh	.....	20
Ward	.....	170
Wells	.....	.....
Williams	.....	6

CLASS NO. 11-A—SEPARATORS AND HORSEPOWERS.

Moved by Mr. Burke that for the purpose of equalizing the assessed valuation of separators and horsepowers as between the several counties of the state, the valuation be fixed at $125 each, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	1
Barnes	.....	22
Benson	.....	25
Billings	63	.....
Bottineau	4	.....
Bowman	.....	102
Burleigh	30	.....
Cass	.....	8
Cavalier	.....	139
Dickey	.....	33
Dunn	.....	.....
Eddy	.....	4
Emmons	11	.....
Foster	.....	2
Grand Forks	.....	27
Griggs	29	.....
Hettinger	20	.....
Kidder	51	.....
LaMoure	.....	16
Logan	15	.....
McHenry	.....	4
McIntosh	22	.....
McKenzie	.....	35
McLean	2	.....
Mercer	.....	.....
Morton	1	.....
Nelson	.....	31
Oliver	.....	148
Pembina	.....	.....
Pierce	.....	35
Ramsey	.....	100
Ransom	.....	37
Richland	.....	25
Rolette	.....	16
Sargent	.....	44
Stark	42	.....
Steele	.....	25
Stutsman	12	.....
Towner	.....	11
Traill	.....	6
Walsh	.....	25
Ward	12	.....
Wells	.....	77
Williams	.....	36

CLASS NO. 11-B—ENGINES AND BOILERS.

Moved by Mr. Burke that for the purpose of equalizing the assessed valuation of engines and boilers, as between the several counties of the state, the valuation be fixed at $250 each, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Decrease Per Cent	Increase Per Cent
Adams	.....	6
Barnes	.....	25
Benson	.....	52
Billings	40	.....
Bottineau	.....	1
Bowman	56	.....
Burleigh	2	.....
Cass	.....	12
Cavalier	.....	182
Dickey	.....	50
Dunn	.....	.....
Eddy	.....	35
Emmons	.....	28
Foster	.....	60
Grand Forks	.....	23
Griggs	9	.....
Hettinger	26	.....
Kidder	16	.....
LaMoure	.....	25
Logan	7	.....
McHenry	.....	93
McIntosh	23	.....
McKenzie	21	.....
McLean	.....	79
Mercer	.....	.....
Morton	.....	8
Nelson	.....	44
Oliver	.....	113
Pembina	.....	9
Pierce	.....	117
Ramsey	.....	71
Ransom	.....	88
Richland	.....	12
Rolette	.....	7
Sargent	.....	63
Stark	26	.....
Steele	.....	26
Stutsman	.....	9
Towner	.....	35
Traill	.....	.....
Walsh	.....	43
Ward	30	.....
Wells	.....	40
Williams	.....	3

NINTH DAY—AFTERNOON SESSION.

August 21, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 2 p. m., Governor Burke presiding, all members present.

On motion duly made, seconded and carried, the Board adjourned until August 22nd, at 10 o'clock a. m.

TENTH DAY

FORENOON SESSION.

August 22, 1908.

Pursuant to adjournment, the state board of equalization met in the auditor's office at 10 o'clock a. m., Governor Burke presiding: Present, Governor Burke, Mr. Gilbreath and Mr. Holmes. Absent, Mr. Peterson excused, and Mr. McCue.

The minutes of the meeting of August 21st were read and approved.

The Board having completed the equalization of the assessments of the different counties, as returned by the different county auditors, and having duly assessed all of the property as provided by law, and having found the total assessment to amount to the sum of $228,767,262.00, as follows, to-wit:

Real estate	$147,147,963
Personal property	47,368,847
Railroad	33,068,881
Telephone	623,237
Express	273,788
Street railway	29,070
Telegraph	255,476
Total	$228,767,262

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the tax levy to defray the general expenses of the State of North Dakota for the year 1909 be fixed at the specific sum of eight hundred sixty-nine thousand three hundred fifteen (869,-315) dolars, and the said sum of $869,315 is hereby levied, being at the rate of three and eight-tenths (3.8) mills on the dollar of the assessed valuation of all property in the State of North Dakota, as equalized by the state board of equalization for the year 1908.

And that the special tax levy for the payment of wolf bounty for the year 1909, as provided by Section 1968 of the Revised Codes of 1905 be fixed at the specific sum of forty-five thousand seven hundred fifty-three (45,753) dollars, and the said sum of $45,753 is hereby levied according to the above section, being at the rate of two-tenths (.2) mills on the dollar of the assessed valuation of all taxable property in the State of North Dakota, as equalized by the state board of equalization for the year 1908.

And that the special tax levy for the maintenance of state institutions (called "Educational Tax" and "Mill Tax"):

33–100	State University and School of Mines at Grand Forks.
20–100	Agricultural College at Fargo.
15–100	Normal School at Valley City.
13–100	Normal School at Mayville.
6–100	School for Deaf at Devils Lake.
2–100	School of Forestry at Bottineau.
4–100	Academy of Science at Wahpeton.
7–100	Industrial School at Ellendale.

according to Section 838 of the Revised Codes of 1905 and Chapter 107 of the Session Laws of 1907, be fixed at the specific sum of two hundred twenty-eight thousand seven hundred sixty-seven (228,767) dollars, according to a levy of one (1.) mill on the dollar of the assessed valuation of all property in the state of North Dakota, as equalized by the state board of equalization of North Dakota for the year 1908.

And that the tax levy to provide a fund for the payment of state bonds when due, as provided by Section 1656 of the Revised Codes of 1905, be fixed at the specific sum of twenty-two thousand eight hundred seventy-six (22,876) dollars and the said sum of $22,876 is hereby levied, being at the rate of one-tenth (.1) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota for the year 1908, as equalized by the state board of equalization.

And that the tax levy to provide a fund for the payment of interest on state bonds when due, be fixed at the specific sum of twenty-two thousand eight hundred seventy-six (22,876) dollars and the said sum of $22,876 is hereby levied, being at the rate of one-tenth (.1) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota for the year 1908 as equalized by the state board of equalization.

Which motion was duly seconded by Mr. Gilbreath, and carried, Governor Burke, Mr. Gilbreath and Mr. Holmes voting aye, Mr. Peterson and Mr. McCue being absent.

Mr. Gilbreath then moved that the Board do adjourn subject to the call of the President or Secretary, for the purpose of taking up the assessment of unfinished business.

Which motion was duly seconded by Mr. Holmes, and carried, all members present voting aye.

ELEVENTH DAY

FORENOON SESSION.

October 9, 1908.

The board of equalization met in the state auditor's office on the call of the secretary, State Auditor H. L. Holmes; present Mr. McCue, Mr. Gilbreath and Mr. Holmes; absent Governor Burke and Mr. Peterson.

On motion of Mr. Gilbreath, duly seconded, Mr. McCue was elected president pro tem of the board.

On motion the board took up the assessment of public service corporations and private car lines.

Mr. Gilbreath introduced the following resolution and moved its adoption:

Resolved, That the independent car and equipment companies operating in this state be taxed as per scehdule hereto attached.

Arms Palace Horse Car Co., Chicago, Ill.	$ 11.00
American Live Stock Transportation Co., Chicago, Ill.	.36
American Refrigerator Transit Co., St. Louis, Mo.	20.91
Armour Car Lines, Chicago, Ill.	179.76
A. Booth & Co., Chicago, Ill.	.14
Barrett Manufacturing Co., Chicago, Ill.	10.12
Cummer-Diggins Co., no address given	.13
California Fruit Transportation, no address given	.50
Cold Blast Transportation Co., Chicago, Ill.	22.40
Chicago Refrigerator Car Co., D. L. Phipps, Mgr., Chicago, Ill.	.29
Craig Oil Co., Toledo, Ohio	2.85
Cudahy Packing Co., Chicago, Ill.	59.24
J. I. Case Co., Racine, Wis.	4.56
Cudahy Milwaukee Refrigerator Line, Milwaukee, Wis.	.36
Chicago, New York & Boston Co., Chicago, Ill.	2.68
Cedar Rapids Refrigerator Co., Cedar Rapids, Iowa	.49
Delaware River & Union Ry., Real Estate Trust Bldg., Philadelphia	2.09
Doud Stock Car Co., Chicago, Ill.	7.56
Freedom Oil Works, Freedom, Pa.	.27
Fox River Co., St. Charles, Ill.	7.88
Frye Tank Line Co., Seattle, Wash.	2.92
Fruit Growers Express, no address given	21.39
German American Car Lines, Max Epstein, Pres., Chicago, Ill.	2.23

Heinz Pickle Refrigerator Line, Pittsburg, Pa.	3.35
Libby, McNeil & Libby, Chicago, Ill.	6.97
Louisville Cotton Oil Co., Louisville, Ky.	1.02
N. Lehnan & Bro., no address given	.11
Milwaukee Refrigerator Transit Co., Fred Pabst, Pres., Milwaukee, Wis.	60.72
Merchants Despatch Transportation Co., New York, N. Y.	49.21
Mather Horse Car Co., Chicago, Ill.	17.05
Missouri River Despatch, Chicago, Ill.	6.73
National Car Line Co., Ralph Crews, Rockery Bldg., Chicago, Ill.	9.18
National Car Co., M. D. Greene, St. Albans, Vt.	3.44
National Despatch Line, Burlington, Vt.	1.62
Pacific Fruit Express, Chicago, Ill.	68.17
Produce Shippers Despatch Co., Louisville, Ky.	.78
Proctor & Gamble Co., Cincinnati, Ohio	.21
Pittsburg Coal Co., Pittsburg, Pa.	.17
Rainier Express Co., no address given	2.83
Rapid Transit Stock Co., First Nat. Bk. Bldg., Chicago, Ill.	.14
M. Rumley & Co., LaPorte, Ind.	.13
Streets Western Stable Car Line, Chicago, Ill.	13.42
St. Louis Refrigerator Car Co., Adolphus Busch, Pt., St. Louis, Mo.	24.20
Swift Refrigerator Transportation Co., Chicago, Ill.	216.61
Santa Fe Refrigerator Despatch, Topeka, Kas.	15.00
Sterling Tank Line, Marietta, Ohio	.03
Titusville Oil Works, Titusville, Ohio	.35
Tropical Refrigerator Express, no address given	2.10
Union Refrigerator Transit Co., of Wisconsin, Milwaukee, Wis.	151.34
Union Tank Line, New York, N. Y.	190.08
Union Roofing Co., St. Paul, Minn.	.11
Venice Transportation Co., St. Louis, Mo.	.18

The valuation to produce said tax being based on the average amount of property within the state during the past year as per their reports filed in the state auditor's office.

Motion seconded by Mr. Holmes and carried, Mr. McCue, Mr. Gilbreath, and Mr. Holmes voting aye; Governor Burke and Mr. Peterson absent and not voting.

Upon motion duly made and seconded, all members voting aye, the board adjourned to 2 o'clock p. m.

ELEVENTH DAY—AFTERNOON SESSION.

October 9, 1908.

The state board of equalization met in the state auditor's office, pursuant to adjournment, at 2 o'clock p. m.

Members present, Mr. McCue, Mr. Gilbreath, and Mr. Holmes.

Absent, Governor Burke and Mr. Peterson.

The Board took up the assessment of telephone companies. The state auditor reported no further reports from telephone companies since adjournment.

The following resolution offered by Mr. Holmes was seconded by Mr. Gilbreath and duly adopted, all voting aye.

Resolved, That the Western Union Telegraph Company be and the same is hereby assessed upon three hundred three and five hundred fifteen thousandths (303.515) miles of telegraph line operated along the Northern Pacific Railroad for the year 1908 at the rate of ninety-five (95) dollars per mile, as follows:

Franchise, 303.515 miles at $45 per mile	$13,658
All other property, 303.515 miles at $50 per mile	15,175
	$28,833

and that the same be apportioned by counties as per schedule hereto attached.

County.	Mileage.	Rate.
Barnes	30.720	$95 per mile
Benson	28.081	95 per mile
Burleigh	15.760	95 per mile
Cass	25.300	95 per mile
Dickey	5.407	95 per mile
Emmons	29.320	95 per mile
Foster	4.252	95 per mile
Griggs	21.915	95 per mile
LaMoure	27.243	95 per mile
Logan	5.619	95 per mile
McLean	41.349	95 per mile
Sargent	27.346	95 per mile
Stutsman	10.826	95 per mile
Wells	30.377	95 per mile

All business pertaining to the state board of equalization having been finished, State Auditor Holmes moved that the Board adjourn sine die. Motion carried, Mr. McCue, Mr. Gilbreath, and Mr. Holmes voting aye.

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

NORTHERN PACIFIC RAILWAY COMPANY.

COUNTY	MILEAGE				
	Main Line	Secondary Main	Second Track	Branch Line	Side-tracks
Barnes	37.058	.....	.....	52.127	21.427
Benson	.....	.....	.....	64.092	6.213
Billings	45.35	.....	.....	.....	10.368
Burleigh	37.964	.....	.....	15.755	18.989
Cass	43.015	.....	27.214	57.194	38.564
Dickey	.....	.....	.....	16.364	1.879
Eddy	.....	.....	.....	19.556	3.819
Emmons	.....	.....	.....	29.563	1.914
Foster	.....	.....	.....	30.102	5.976
Grand Forks	.....	33.507	.....	.....	5.783
Griggs	.....	.....	.....	36.974	4.128
Kidder	30.142	.....	.....	.....	8.427
LaMoure	.....	.....	.....	91.318	7.733
Logan	.....	.....	.....	5.639	.341
McLean	.....	.....	.....	41.988	2.944
Morton	76.031	.....	.....	.....	33.904
Pembina	.....	32.537	.....	.....	5.633
Ransom	.....	.....	.....	41.808	4.228
Richland	.....	.....	.....	46.884	4.856
Sargent	.....	.....	.....	37.066	2.950
Stark	58.851	.....	.....	.....	25.772
Stutsman	49.124	.....	.....	67.739	37.320
Walsh	.....	30.193	.....	.....	5.382
Wells	.....	.....	.....	36.671	3.254
Total Mileage	377.535	96.237	27.214	690.840	261.804
Valuation	$ 10,000	$ 9,000	$ 5,000	$ 6,500	$ 1,500
Mileage Valuation	$3,775,350	$ 866,133	$ 136,070	$4,490,460	$ 392,706
Total Assessed Valuation 1908	.....	.....	.....	.....	$9,660,719

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

GREAT NORTHERN RAILWAY COMPANY.

COUNTY	MILEAGE				
	Main Line	Secondary Line	Second Track	Branch Line	Side-tracks
Benson	30.98	19.56	.....	4.93	11.32
Bottineau	.....	.....	.....	100.11	11.75
Cass	29.19	55.50	.....	53.42	34.73
Cavalier	.....	.....	.....	80.43	8.75
Dickey	.....	.....	.....	39.33	4.10
Eddy	.....	4.02	.....	.....	1.07
Grand Forks ..	60.29	23.19	3.08	37.42	52.56
McHenry	36.67	.....	.....	40.21	10.69
Nelson	25.51	28.75	.....	11.02	13.69
Pembina	.....	33.25	.....	38.64	7.27
Pierce	18.01	.....	.....	29.33	6.97
Ramsey	40.14	6.55	19.09	36.32	33.47
Richland	.....	33.17	.....	39.76	10.49
Rolette	.....	.....	.....	42.49	6.47
Sargent	.....	.....	.....	46.63	3.13
Steele	.....	33.79	.....	2.09	6.46
Towner	.....	.....	.....	33.40	3.41
Traill	30.33	.....	.....	54.16	15.47
Walsh	.....	24.92	.....	42.26	9.31
Ward	92.06	.....	.....	104.59	32.23
Williams	64.75	.....	.....	16.88	19.72
Total Mileage..	427.93	262.70	22.17	853.42	303.06
Valuation	$ 10,000	$ 9,000	$ 5,000	$ 6,500	$ 1,500
Mileage Valuation ...	$4,279,300	$2,364,300	$ 110,850	$5,547,230	$ 454,590
Total Assessed Valuation 1908	.....	.....	.....	.....	$12,756,270

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branch Line	Sidetracks
Barnes	52.68	.....	8.29
Bottineau	.....	60.25	6.92
Burleigh	.....	58.95	10.13
Cass	4.93	.....	.....
Cavalier	.....	31.64	1.91
Dickey	.....	44.35	3.18
Emmons	.....	16.65	1.43
Foster	25.83	.....	2.80
LaMoure	.....	10.42	1.30
Logan	.....	44.05	1.48
McHenry	41.46	13.22	6.21
McIntosh	.....	49.09	2.85
McLean	5.	105.94	6.40
Pierce	2.	.....	.....
Ramsey	.....	.21	.....
Ransom	23.34	.....	7.83
Richland	45.06	17.08	9.84
Rolette	.....	30.42	1.76
Sargent	.....	36.73	2.61
Stutsman	19.10	.....	2.57
Towner	.....	45.22	2.83
Walsh	.....	68.39	8.38
Ward	98.42	88.89	20.90
Wells	43.18	.....	8.29
Williams	.....	26.18	1.67
Total Mileage	361.00	747.68	119.58
Valuation	$ 9,500	$ 6,500	$ 1,500
Mileage Valuation	$3,429,500	$4,859,920	$ 179,370
Total Assessed Valuation 1908	.....	.....	$8,468,790

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

County	MILEAGE		
	Branch Line	Branch Line	Sidetracks
Cass	18.43	.....	2.27
Dickey	.....	25.00	1.78
Emmons	.....	26.85	.65
LaMoure	.....	6.61	.96
McIntosh	.....	7.15	.39
Richland	50.97	.....	3.09
Sargent	.....	17.20	1.70
Total Mileage	69.40	82.81	10.84
Valuation	$ 7,500	$ 6.500	$ 1,500
Mileage Valuation	$ 520,500	$ 538,265	$ 16,260
Total Assessed Valuation 1908	.....	.....	$1,075,025

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

CHICAGO, MILWAUKEE AND ST. PAUL RAILWAY COMPANY OF SOUTH DAKOTA.

County	MILEAGE	
	Main Line	Sidetracks
Adams	46.77	3.64
Billings	9.11	5.14
Bowman	46.19	4.92
Morton	.43	.....
Total Mileage	102.50	13.70
Valuation	$ 7,500	$ 1,500
Mileage Valuation	$768,750	$ 20,550
Total Assessed Valuation 1908		$789,300

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

CHICAGO & NORTHWESTERN RAILWAY COMPANY

County	MILEAGE	
	Main Line	Sidetracks
Dickey	14.28	1.51
Total Mileage	14.28	1.51
Valuation	$ 6,000	$ 1,500
Mileage Vaulation	$ 85,680	$ 2,265
Total Assessed Valuation 1908	.....	$ 87,945

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

FARMERS GRAIN AND SHIPPING COMPANY.

County	MILEAGE	
	Main Line	Sidetracks
Cavalier	.30	.....
Ramsey	31.48	2.95
Towner	21.56	1.62
Total Mileage	53.34	4.57
Valuation	$ 3,500	$ 350
Mileage Vaulation	$ 186,690	$ 1,600
Total Assessed Valuation 1908		$ 188,290

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

BRANDON, DEVILS LAKE & SOUTHERN RAILWAY.

County	MILEAGE	
	Main Line	Sidetracks
Towner	13.05	1.72
Total Mileage	13.05	1.72
Valuation	$ 3,000	$ 300
Mileage Vaulation	$ 39,150	$ 516
Total Assessed Valuation 1908	.....	$ 39,666

MILEAGE VALUATION OF RAILWAY PROPERTY—1908.

DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

County	MILEAGE	
	Main Line	Sidetracks
Ramsey	4.75	.132
Total Mileage	4.75	.132
Valuation	$ 600	$ 200
Mileage Vaulation	$ 2,850	$26
Total Assessed Valuation 1908	.....	$ 2,876

RECAPITULATION.

RAILROADS.

COMPANY	MILEAGE				
	Main Line	Secondary Main	Second Track	Branch Line	Side-tracks
Northern Pacific	377.535	96.237	27.214	690.840	261.804
Great Northern	427.93	262.70	22.17	853.42	303.06
Minneapolis, St. Paul & Sault Ste. Marie.....	361.00	.....	.....	747.68	119.58
Chicago, Milwaukee & St. Paul	.....	.....	.....	69.40	10.84
Chicago, Milwaukee & St. Paul of South Dakota	102.50	.....	.....	82.81	13.70
Chicago & Northwestern	14.28	.....	.....	.....	1.51
Farmers Grain & Shipping Company	53.34	.....	.....	.....	4.57
Brandon, Devils Lake & Southern	13.05	.....	.....	.....	1.72
Devils Lake & Chautauqua	4.75	.....	.....	.....	.132
Total Mileage	1354.385	358.937	49.384	2444.15	716.916

RECAPITULATION—Continued.

RAILROADS.

Company	VALUATION				
	Main Line	Secondary Main	Second Track	Branch Line	Sidetracks
Northern Pacific	$ 3,775,350	$ 866,133	$ 136,070	$ 4,490,460	$ 392,706
Great Northern	4,279,300	2,364,300	110,850	5,547,230	454,590
Minneapolis, St. Paul & Sault Ste. Marie	3,429,500	.....	.....	4,859,920	179,370
Chicago, Milwaukee & St. Paul	.....	.....	.....	538,265	
				520,500	16,260
Chicago, Milwaukee & St. Paul of South Dakota	768,750	.....	.....	.....	20,550
Chicago & Northwestern	85,680	.....	.....	.....	2,265
Farmers Grain & Shipping Company	186,690	.....	.....	.....	1,600
Brandon, Devils Lake & Southern	39,150	.....	.....	.....	516
Devils Lake & Chautauqua	2,850	.....	.....	.....	26
Total Assessed Valuation	$12,567,270	$3,230,433	$ 246,920	$15,956,375	$1,067,883

Grand Total Railway Property 1908, $33,068,881.

STREET RAILWAY PROPERTY—1908.

Valley City Street and Interurban Railway Company Valley City, North Dakota, one and one-half miles, valuation	$ 3,000
Grand Forks Transit Company, Grand Forks, North Dakota, two and one-half miles, valuation	3,750
Fargo and Moorehead Railway Company, Fargo, North Dakota, seven and forty-four hundredths miles, valuation	22,320
Total assessed valuation 1908	$ 29,070

Abstract of Assessment of Real Property in Every County, N. D.,

	No. of Acres	Average Value per Acre	Value of Land exclusive of Structures and other Improvements (1)
Adams	214,950	$ 2.50	537,376
Barnes	926,190	4.63	4,284,624
Benson	670,526	3.89	2,681,654
Billings	1,055,601	.93	1,473,964
Bottineau	985,793	4.03	3,973,090
Bowman	198,016	4.01	476,591
Burleigh	791,908	2.60	2,089,271
Cass	1,095,037	6.70	7,329,506
Cavalier	912,771	3.09	3,749,496
Dickey	675,479	4.05	2,740,460
Dunn	537,938	1.00	806,907
Eddy	336,151	3.83	1,353,500
Emmons	732,032	2.12	1,708,104
Foster	378,918	4.18	1,582,976
Grand Forks	881,220	5.83	5,134,738
Griggs	441,527	4.28	1,985,124
Hettinger	393,565	2.64	1,037,845
Kidder	569,350	2.71	1,466,016
LaMoure	682,668	4.15	2,831,551
Logan	440,977	2.68	1,178,101
McHenry	1,000,060	2.74	3,081,977
McIntosh	494,066	2.81	1,387,570
McKenzie	260,572	1.72	448,265
McLean	1,216,839	2.32	3,116,820
Mercer	411,085	1.79	772,931
Morton	1,418,964	1.93	2,955,095
Nelson	616,176	3.93	2,547,527
Oliver	303,723	2.49	618,386
Pembina	703,244	4.52	3,178,698
Pierce	575,596	3.52	2,132,262
Ramsey	733,994	3.81	2,940,296
Ransom	519,379	3.62	2,163,283
Richland	880,452	6.15	5,411,105
Rolette	455,570	3.95	1,657,761
Sargent	502,241	3.75	2,074,296
Stark	601,684	1.00	1,517,318
Steele	440,031	5.58	2,454,713
Stutsman	1,208,939	4.29	4,929,251
Towner	582,910	4.37	2,551,895
Traill	542,592	6.58	3,571,531
Walsh	806,101	5.78	4,655,882
Ward	2,271,333	3.45	7,433,704
Wells	742,954	4.04	2,956,106
Williams	746,409	2.97	2,221,732
Equalized vaue	30,955,531	.....	$114,930,329

as Returned by the Assessors and Equalized by State Board, 1908.

Value of Structures and other Improvements on Land (2)	Value of Town or City Lots exclusive of Structures and other Improvements (3)	Value of Structures and other Improvements on Town or City Lots (4)	Total Assessed Value of Lands or Lots, including Structures and other Improvements	Total Value as left by the Town Board of Review	Total Value as Equalized by the State Board (5)
$ 18,576	$ 39,135	$ 12,350	$ 607,437	$.....	$ 607,437
275,895	311,844	597,755	5,053,369	5,067,651	5,470,118
199,870	137,614	233,235	2,998,251	3,004,744	3,252,373
.....	36,055	39,673	1,058,371	.....	1,549,692
294,959	263,900	414,058	4,935,106	.....	4,946,007
9,657	57,193	22,325	883,494	.....	565,766
127,317	375,323	462,026	2,929,955	.....	3,053,937
595,336	1,679,919	2,328,919	11,829,550	11,933,085	11,933,680
207,210	185,451	240,118	.....	3,260,559	4,398,171
130,488	180,829	251,070	3,107,377	3,107,377	3,302,847
38,685	.....	.....	.....	.....	576,623
104,391	64,171	82,633	1,537,190	1,535,360	1,604,695
40,737	32,121	61,051	1,639,976	.....	1,842,013
153,542	123,483	98,932	.....	.....	1,958,933
405,731	1,112,583	1,657,240	8,089,628	.....	8,310,292
280,067	117,158	306,596	2,405,093	2,424,838	2,688,945
44,433	.....	.....	1,082,278	.....	1,082,278
71,113	30,736	47,567	1,697,455	.....	1,615,432
191,167	147,285	214,980	3,359,812	2,075,219	3,384,983
49,405	23,573	33,410	1,349,850	.....	1,284,489
203,550	189,151	265,776	3,017,873	3,151,754	3,740,454
126,760	37,037	118,709	1,630,793	.....	1,670,076
36,130	6,775	12,785	455,326	.....	503,955
168,653	178,069	238,680	3,367,998	.....	3,550,422
21,635	2,762	2,520	675,150	.....	799,846
178,288	322,120	390,093	3,682,384	1,030,473	3,845,596
159,257	123,745	232,370	2,897,096	2,898,110	3,062,899
15,435	600	365	743,913	.....	634,786
271,120	127,794	314,209	3,617,347	3,621,020	3,891,821
156,474	95,169	124,330	.....	.....	2,508,235
221,056	333,647	443,515	3,706,943	3,709,113	3,938,514
130,129	124,110	248,752	2,278,409	2,280,139	2,666,274
435,715	252,736	520,672	.....	.....	6,620,228
103,947	117,590	151,493	2,124,572	2,130,840	2,030,791
105,711	102,361	107,727	2,153,361	2,134,967	2,390,095
124,470	246,369	343,460	1,229,055	.....	2,231,617
207,993	66,402	102,691	2,631,297	2,631,297	2,831,799
366,974	323,832	638,128	.....	.....	6,258,185
250,099	148,610	260,122	3,246,932	.....	3,210,726
273,735	152,558	273,909	3,859,674	3,863,154	4,271,733
367,606	229,423	431,316	4,336,716	4,360,146	5,684,227
797,719	913,217	1,179,782	26,215,516	20,986,721	10,324,422
244,334	138,448	248,813	3,537,787	.....	3,587,701
155,006	333,097	348,139	.....	.....	3,057,974
$8,208,575	$9,499,889	$14,102,294	.....	.....	$146,741,087

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	Total value as equalized by the State Board	1—HORSES					
		No.	One year old —Av. value $14.00	No.	Two Years Old —Av. Value $22.00	No.	Three Yrs. Old and Over —Av. Value $34.00
Adams	$ 303,704	179	$ 2,506	254	$ 5,588	2,621	$ 89,114
Barnes	1,391,581	1,142	15,988	1,010	22,270	11,191	380,494
Benson	1,164,561	927	12,978	698	15,452	8,871	297,739
Billings	945,544	1,298	18,172	1,114	24,508	7,333	249,322
Bottineau	1,587,275	1,262	17,668	1,099	24,178	13,553	458,816
Bowman	395,385	260	3,640	244	5,368	2,424	82,416
Burleigh	965,365	849	11,886	975	21,450	6,920	235,280
Cass	3,279,768	1,497	20,975	1,280	28,180	15,518	529,072
Cavalier	1,190,506	1,187	[illegible]	968	21,296	10,991	373,694
Dickey	805,348	886	12,404	930	20,381	6,640	225,131
Dunn	379,147	877	12,278	979	21,538	3,779	113,670
Eddy	444,951	429	6,012	460	10,124	3,918	133,054
Emmons	849,397	1,504	21,152	1,661	36,542	7,331	249,131
Foster	518,795	419	5,866	383	8,426	4,538	154,292
Grand Forks	2,171,649	1,114	15,596	1,197	26,334	11,911	404,974
Griggs	906,611	878	12,292	798	17,556	6,706	228,156
Hettinger	447,956	427	6,021	381	8,382	3,785	128,662
Kidder	523,968	630	8,820	599	13,793	5,024	170,816
LaMoure	1,007,579	686	9,604	745	16,396	8,215	280,079
Logan	473,246	755	10,570	879	19,338	3,584	121,856
McHenry	1,478,832	1,284	17,976	1,108	24,376	12,491	424,694
McIntosh	707,664	689	9,611	673	14,806	5,503	187,102
McKenzie	642,883	1,139	15,954	1,119	24,591	5,248	178,432

McLean	1,646,207	1,412	19,768	2,248	49,456	15,097	513,298
Mercer	333,501	504	7,056	744	16,368	3,251	110,534
Morton	1,290,923	1,570	21,980	1,621	35,662	10,791	366,894
Nelson	988,974	1,009	14,124	958	21,063	7,998	271,957
Oliver	224,307	355	4,970	399	8,778	2,893	98,362
Pembina	1,092,703	953	13,342	1,238	27,269	8,649	294,066
Pierce	680,899	798	11,172	652	14,354	7,463	252,934
Ramsey	1,242,619	1,000	14,000	998	21,956	9,564	325,176
Ransom	738,698	575	8,050	593	13,046	5,914	201,076
Richland	1,537,193	1,433	20,069	1,424	31,328	10,932	373,073
Rolette	698,876	648	9,072	561	12,342	5,680	193,120
Sargent	836,346	659	9,226	735	16,170	6,551	222,734
Stark	755,392	792	11,088	754	16,588	4,840	164,560
Steele	731,652	670	9,372	690	15,180	6,545	222,391
Stutsman	1,364,788	1,169	16,366	1,027	22,594	10,711	364,174
Towner	796,766	842	11,836	813	17,886	7,899	268,250
Traill	1,112,573	706	9,884	665	14,630	8,044	273,496
Walsh	1,353,690	1,064	14,896	941	20,702	10,744	365,296
Ward	4,018,289	2,411	33,754	2,213	48,686	31,656	1,076,304
Wells	982,294	1,006	14,084	903	19,866	8,118	276,012
Williams	1,400,681	895	12,513	703	15,466	11,426	388,484
Equalized value	$46,409,086	40,789	$ 571,209	404,341	$ 890,263	362,861	$ 12,318,187

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and and Equalized by the State Board, 1908.

COUNTIES	1—HORSES—Continued		2—CATTLE					
	No.	Stallions Kept for Service —Av. Value $150.00	No.	One Year Old —Av. Value $5.00	No.	Two Years Old —Av. Value $10.00	No.	Cows Three Years Old and Over— Av. Value $9.00
Adams	16	$ 2,400	464	$ 2,320	356	$ 3,560	1,586	$ 14,274
Barnes	56	8,400	3,217	16,085	1,892	18,920	7,207	64,863
Benson	42	6,300	1,871	9,355	1,225	12,250	4,866	43,794
Billings	94	14,100	5,442	27,210	5,286	52,860	8,403	75,627
Bottineau	47	7,050	2,750	13,750	1,499	14,990	7,203	64,827
Bowman	22	3,305	1,407	7,035	1,407	14,070	2,781	25,029
Burleigh	49	7,350	4,366	21,830	2,956	29,560	6,946	62,514
Cass	49 11-15	7,500	3,943	19,715	2,497	24,981	8,864	79,776
Cavalier	54	8,100	2,350	11,750	1,221	12,210	5,955	53,595
Dickey	45	6,750	4,904	24,520	3,529	35,290	6,803	61,227
Dunn	15	7,500	3,438	17,190	2,857	28,570	5,350	48,150
Eddy	16	2,400	1,328	6,640	829	8,335	2,698	24,299
Emmons	61	9,150	6,524	32,620	3,457	34,570	9,719	87,539
Foster	19	2,850	804	4,020	544	5,440	2,135	19,215
Grand Forks	48	7,200	3,291	16,455	2,194	21,940	8,352	75,168
Griggs	41	6,150	1,615	8,100	915	9,150	3,315	29,835
Hettinger	17	2,550	1,248	6,240	1,030	10,300	2,793	25,137
Kidder	34	5,100	2,580	12,900	2,513	25,130	4,646	41,814
LaMoure	51	7,650	3,087	15,435	2,311	23,110	5,649	50,841
Logan	15	2,250	3,117	15,585	1,791	17,910	5,511	49,599
McHenry	44 3-4	6,710	3,851	19,255	2,613	26,130	8,145	73,305
McIntosh	37	5,550	4,126	20,630	2,886	28,865	7,598	68,382
McKenzie	60	9,000	3,904	19,520	4,105	41,050	6,620	59,580

McLean	60	9,000	3,594	17,970	2,625	26,250	9,592	86,328
Mercer	69	10,350	2,991	14,955	1,959	19,590	4,412	39,708
Morton	50	7,500	7,128	35,640	5,779	57,790	12,725	114,525
Nelson	35 1–2	5,323	2,612	13,063	1,690	16,900	5,124	46,116
Oliver	18	2,700	1,896	9,480	1,270	12,700	3,391	30,519
Pembina	37	5,550	2,705	13,525	1,593	15,930	5,516	49,644
Pierce	29	4,351	1,721	8,627	963	9,630	4,374	39,282
Ramsey	50	7,500	2,026	10,130	1,295	12,950	5,015	45,135
Ransom	29	4,350	2,800	14,035	1,647	16,470	5,766	51,894
Richland	63	9,450	5,518	27,590	3,784	37,840	10,537	94,833
Rolette	40	6,000	1,786	8,930	955	9,550	3,432	30,888
Sargent	45	6,750	5,090	25,450	3,513	35,130	7,312	65,808
Stark	27	4,050	2,806	14,030	1,923	19,230	5,432	48,888
Steele	20	3,000	1,820	9,100	1,053	10,530	3,759	33,831
Stutsman	52	7,880	3,474	17,375	2,365	23,650	7,496	67,464
Towner	39	5,850	1,337	6,685	877	8,770	3,463	31,167
Traill	90 2–3	2,951	2,274	11,370	1,548	15,480	5,565	50,085
Walsh	45	6,750	2,752	13,760	1,613	16,130	6,825	61,425
Ward	124	18,600	5,858	29,290	4,186	41,860	17,456	157,104
Wells	63 13–36	9,450	2,300	11,500	1,501	15,010	5,198	46,782
Williams	44	6,600	1,799	8,995	1,210	12,100	5,699	51,291
Equalized value	1,964	$ 289,270	133,914	$ 669,660	93,262	$ 932,681	271,231	$ 2,441,107

Abstract of Assessment of Personal Property in Fvery County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	2—CATTLE—Continued				3—MULES AND ASSES			
	No.	Work Oxen Average Value $16.00	No.	All Other Cattle Three Years Old and Over—Av. Value $15.00	No.	One Year Old Average Value $15.00	No.	Two Years Old—Average Value $22.00
Adams	54	$ 862	59	$ 885	3	$ 45	1	$ 22
Barnes	4	64	240	3,600	4	60	4	88
Benson	30	480	76	1,126	13	195	6	132
Billings	29	464	3,702	55,530	2	30	2	44
Bottineau	42	672	135	2,025	16	240	7	154
Bowman	48	768	859	12,885	3	45	.....	.....
Burleigh	21	336	605	9,075	9	135	3	66
Cass	5	80	282	4,230	2	30	3	66
Cavalier	2	32	108	1,620	5	75	6	132
Dickey	9	144	487	7,305	15	225	5	110
Dunn	6	96	614	9,210	1	15	.....	.....
Eddy	17	272	98	1,481	9	135	12	264
Emmons	36	576	294	4,410	8	120	11	242
Foster	4	64	174	2,610	7	105	30	660
Grand Forks	2	32	179	2,685	.....	.....	7	154
Griggs	10	160	64	960	5	75	3	66
Hettinger	42	672	323	4,845	6	90	2	44
Kidder	94	1,504	280	4,200	.....	.....	4	88
LaMoure	4	64	247	3,705	6	90	13	286
Logan	28	448	150	2,250	10	150	11	242
McHenry	52	832	299	4,485	8	120	19	418
McIntosh	2	32	180	2,700	10	150	.....	.....
McKenzie	224	3,584	3,695	55,425	3	45	2	44

McLean	392	6,272	281	4,215	16	240	8	176
Mercer	4	64	240	3,600	.....	.....	.....	.....
Morton	18	288	685	10,275	11	165	7	154
Nelson	13	208	79	1,183	3	45	6	132
Oliver	3	48	98	1,470	.....	.....	.....	.....
Pembina	12	194	101	1,515	.....	.....	3	66
Pierce	9	144	127	1,909	.....	.....	3	66
Ramsey	5	80	127	1,905	8	120	7	154
Ransom	3	48	128	1,920	16	240	23	506
Richland	.....	.....	378	5,677	8	120	7	154
Rolette	55	880	55	825	6	90	11	242
Sargent	5	80	510	7,650	39	585	32	704
Stark	.....	.....	360	5,400	.....	.....	.....	.....
Steele	3	48	105	1,584	2	30	12	264
Stutsman	48	768	285	4,275	6	90	7	154
Towner	4	64	113	1,695	38	570	16	352
Traill	1	16	125	1,875	14	210	20	440
Walsh	15	240	93	1,395	6	90	3	66
Ward	1,478	23,648	532	7,980	23	345	16	352
Wells	22	352	155	2,325	4	60	14	308
Williams	1,224	19,568	314	4,710	12	180	7	154
Equalized value	4,079	$ 65,248	18,041	$ 270,630	357	$ 5,355	353	$ 7,766

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	3—MULES & ASSES Continued		4		5		6	
							A—Sleighs and Sleds	
	No.	Three Years Old —Average Value $33.00	No.	Sheep —Av. Value $1.50	No.	Hogs —Av. Value $3.00	No.	Value
Adams	73	$ 2,409	9,461	$ 14,192	269	$ 807	48	$ 188
Barnes	80	2,640	980	1,470	3,934	11,802	894	4,318
Benson	100	3,300	672	1,008	2,908	8,724	950	4,736
Billings	46	1,518	47,182	70,773	925	2,775	130	1,241
Bottineau	296	9,768	361	542	2,888	8,711	1,827	9,115
Bowman	34	1,122	25,817	38,725	190	570	12	72
Burleigh	68	2,244	4,488	6,732	2,149	6,447	579	3,002
Cass	229	7,557	4,108	6,162	6,154	18,462	1,181	6,691
Cavalier	98	3,234	1,095	1,642	2,626	7,878	1,496	7,578
Dickey	103	3,399	1,133	1,700	3,989	11,967	280	1,373
Dunn	13	429	20,513	30,770	781	2,343	.....	635
Eddy	128	4,224	497	745	1,153	3,459	386	2,104
Emmons	45	1,485	4,300	6,450	3,719	11,157	559	3,223
Foster	117	3,861	1,235	1,853	1,541	4,623	332	1,351
Grand Forks	282	9,306	1,756	2,634	3,745	11,235	1,069	5,400
Griggs	85	2,805	2,143	3,214	2,134	6,402	683	3,787
Hettinger	53	1,749	18,559	27,838	1,523	4,569	100	524
Kidder	43	1,419	4,943	7,415	405	1,215	270	1,601
LaMoure	145	4,785	538	807	1,999	5,997	484	2,120
Logan	19	627	2,289	3,434	1,917	5,751	258	1,019
McHenry	233	7,689	1,115	1,672	3,030	9,090	1,484	5,663
McIntosh	29	957	3,546	5,319	3,246	9,738	339	1,941
McKenzie	50	1,650	11,447	17,171	528	1,584	305	2,110

McLean	149	4,917	1,123	1,685	4,166	12,498	1,371	5,888
Mercer	16	528	6,884	10,326	1,563	4,689	304	1,113
Morton	87	2,871	15,444	23,166	3,431	10,293	589	2,819
Nelson	207	6,831	850	1,273	2,515	7,545	844	4,223
Oliver	20	660	892	1,338	950	2,850	212	803
Pembina	41	1,354	4,995	7,482	2,758	8,274	1,031	5,091
Pierce	85	2,805	183	275	2,405	7,215	862	3,413
Ramsey	171	5,643	1,153	1,729	2,642	7,926	1,072	3,187
Ransom	53	1,749	876	1,314	3,416	10,248	372	1,709
Richland	220	7,260	1,849	2,774	6,805	20,415	808	2,790
Rolette	85	2,805	962	1,443	1,405	4,215	802	4,159
Sargent	74	2,442	1,305	1,957	5,122	15,366	419	1,387
Stark	11	363	13,306	19,952	1,931	5,793	142	1,056
Steele	126	4,158	535	802	2,339	7,017	482	2,414
Stutsman	105	3,465	3,807	5,721	2,054	6,162	513	2,920
Towner	380	12,540	435	652	2,899	8,697	812	3,577
Traill	444	14,652	2,703	4,054	3,723	11,169	769	2,432
Walsh	46	1,518	580	870	2,855	8,565	1,177	4,706
Ward	684	22,572	1,664	2,496	6,313	18,939	3,999	17,130
Wells	136	4,488	1,928	2,892	2,492	7,476	763	3,476
Williams	248	8,184	1,178	1,767	1,589	4,767	1,099	6,391
Equalized value	5,757	$ 189,982	230,821	$ 346,236	115,126	$ 345,425	32,108	$ 150,476

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	6—Continued				7		8	
	B—Bicycles and Automobiles		C—Wagons, Carriages and All Other Wheeled Vehicles		Melodeons, Organs and Other Musical Instruments		Piano Fortes Av. Value $60.00	
	No.	Value	No.	Value	No.	Value	No.	Value
Adams	20	$ 257	1,047	$ 14,710	23	$ 361	8	$ 480
Barnes	77	7,856	4,160	42,970	338	3,507	416	24,960
Benson	37	7,074	3,260	32,490	194	1,996	200	12,000
Billings	*13	1,775	1,315	32,950	72	1,006	50	3,000
Bottineau	33	172	4,869	48,233	306	5,562	353	21,180
Bowman	8	56	646	14,778	28	895	3	180
Burleigh	14	100	.....	33,003	166	2,085	212	12,720
Cass	354	22,168	6,227	93,593	618	9,098	1,381	82,860
Cavalier	37	1,593	3,829	38,119	251	2,012	205	12,300
Dickey	24	3,207	2,059	20,763	225	1,569	180	10,800
Dunn	.....	15	.....	10,824	.....	365	.....	.....
Eddy	11	1,950	1,415	17,629	89	850	110	6,600
Emmons	37	142	2,497	27,887	209	1,760	62	3,720
Foster	63	3,217	1,636	17,528	68	946	123	7,380
Grand Forks	11	55	4,513	47,307	403	4,076	981	58,860
Griggs	20	119	2,372	42,355	181	2,275	135	8,100
Hettinger	7	54	1,322	19,587	92	1,037	29	1,740
Kidder	4	20	1,771	19,475	120	1,372	42	2,520
LaMoure	13	89	3,088	31,516	203	2,454	178	10,680
Logan	3	18	1,533	20,231	110	1,276	20	1,200
McHenry	**44	4,606	4,461	34,515	319	3,206	218	13,080
McIntosh	19	178	2,167	22,220	214	1,821	34	2,040

*Autos, 6; Bicycles, 7. **Bicycles, 31, $101; Autos, 13, $4,505.

McKenzie	9	216	1,116	16,579	44	591	5	300
McLean	*40	1,431	5,737	50,389	336	3,714	148	8,880
Mercer	.....	.....	1,140	11,064	53	500	3	180
Morton	20	291	3,542	42,167	230	2,823	240	14,400
Nelson	36	5,379	3.072	30,770	236	2,352	200	12,000
Oliver	.....	.....	780	7,116	22	200	4	240
Pembina	15	75	3,418	49,294	413	5,227	446	26,760
Pierce	2	15	7,534	25,176	126	1,267	87	5,220
Ramsey	52	4,407	3,702	27,600	246	2,131	386	23,160
Ransom	29	60	2,015	18,592	164	1,685	235	14,100
Richland	**24	2,950	4,509	63,209	356	4,240	391	23,460
Rolette	***18	1,055	2,480	25,414	150	1,715	101	6,060
Sargent	9	657	2,366	14,395	177	1,179	130	7,800
Stark	1	25	1,658	26,005	47	692	159	9,540
Steele	26	3,380	2,357	23,663	199	2,008	166	9,960
Stutsman	18	113	3,540	54,620	180	2,357	387	23,220
Towner	23	3,355	2,621	28,746	160	1,474	160	9,600
Traill	****76	9,886	3,555	24,999	317	3,180	284	17,040
Walsh	56	5,569	4,098	32,786	326	3,259	415	24,900
Ward	64	356	12,844	132,655	601	2,952	571	34,260
Wells	4	37	2,865	42,007	281	2,324	198	11,880
Williams	51	411	4.015	52,226	155	1,915	151	9,060
Equalized value	1,422	$ 94,389	133,151	$ 1,482,149	9,048	$ 97,314	9,807	$ 588,420

*Autos, 16, $1,320; Bicycles, 24, $111. **Bicycles, 2, $79; Autos, 22, $2,871. ***Bicycles, 8; Autos, 10. ****Bicycles, 6; Autos, 70.

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	9	10	11—THRESHING MACHINES				12
	Household Furniture	Agricu tural Tools, Implements and Machinery	A—Separators and Horse Powers—Av. Value $125.00		B—Engines and Boilers —Av. Value $250.00		Gold and Silver Plate and Plated Ware
			No.	Value	No.	Value	
Adams	$ 13,672	$ 13,748	6 1-4	$ 781	11 1-6	$ 2,792	.....
Barnes	66,665	74,280	237	29,625	297	74,250	.....
Benson	44,148	88,341	179 1-6	22,396	184 1-6	46,042	342
Billings	21,193	38,381	22	2,750	31	7,750	10
Bottineau	55,975	75,502	196 1-2	24,562	235	58,750	133
Bowman	11,323	9,696	5	625	5	1,250	.....
Burleigh	58,503	34,421	46	5,750	46	11,500	560
Cass	309,054	134,838	305 3-4	38,219	352 2-3	88,166	10,540
Cavalier	46,902	83,502	231 3-4	28,969	249 1-3	62,333	.....
Dickey	36,596	35,944	87	10,875	83	20,750	25
Dunn	8,075	14,382	.....	3,380	.....	2,300	.....
Eddy	24,088	31,396	62	7,750	68	17,000	.....
Emmons	22,305	44,143	59 1-6	7,396	61 5-6	15,460	.....
Foster	25,920	31,754	79 3-4	9,969	106 3-4	26,686	110
Grand Forks	208,114	108,690	225	28,125	221	55,250	3,335
Griggs	47,416	64,731	129	16,125	139	34,750	100
Hettinger	18,427	33,064	23	2,875	22	5,500	73
Kidder	18,513	25,710	44	5,500	23 1-2	5,875	33
LaMoure	43,219	50,365	157 1-60	19,002	162 1-10	40,525	24
Logan	15,202	25,115	51	6,375	35	8,750	.....
McHenry	54,389	73,797	193.131-180	24,215	186 37-60	46,666	205
McIntosh	21,980	43,769	60	7,500	52	13,000	105
McKenzie	24,437	23,666	20	2,500	26	6,500	5

McLean	46,590	86,724	215	26,875	186	46,500	88
Mercer	4,222	12,048	.....	2,776	.....	1,710	.....
Morton	67,894	42,720	87	10,875	80	20,000	1,100
Nelson	55,001	51,590	155 1-3	19,417	159 5-6	39,960	15
Oliver	4,008	11,595	17	2,125	16	4,000	.....
Pembina	57,051	71,510	182	22,750	189 2-3	47,416	95
Pierce	35,314	42,704	94 1-6	11,771	103 2-3	25,916	26
Ramsey	60,375	63,224	213 2-5	26,675	226 2-15	56,533	120
Ransom	37,100	47,868	107 5-6	13,480	111 1-6	27,792	.....
Richland	67,125	96,050	160 1-2	20,063	188 1-2	47,125	25
Rolette	31,053	32,011	101 1-8	12,641	116 1-8	29,031	77
Sargent	37,648	47,516	102	12,750	115	28,750	.....
Stark	54,518	41,392	32	4,000	38	9,500	5
Steele	35,314	59,137	121 1-2	15,188	135 1-2	33,875	10
Stutsman	71,436	81,624	187	23,375	193	48,250	10
Towner	52,998	61,318	161	20,125	177	44,250	50
Traill	55,428	63,712	160	20,000	163	40,750	50
Walsh	67,800	85,555	214	26,750	237	59,250	150
Ward	223,929	391,227	383 4-5	47,975	260 2-15	65,033	405
Wells	35,506	66,407	136 3-5	17,075	150 23-30	37,692	440
Williams	101,886	76,598	65	8,125	73 1-4	18,333	68
Equalized value	$2,398,312	$2,691,765	5,321 1-3	$670,075	5,518	$1,383,511	$ 18,334

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	13 Diamonds, Watches and Jewelry	14 Franchises Annuities, Royalties, Patent Rights	15 Steamboats and Vessels of Every Description	16 Goods and Merchandise	17 Manufacturer's Materials and Manuf'red Articles	18 Manufact'r's Tools, Implements and Machinery. Includ'g Engines & Boil's	19 Moneys other than that of Banks, Bankers or Brokers	20 Credits other tnan that of Banks, Bankers or Brokers
Adams	$ 101	.....	.....	$ 41,150	$ 3,985	$ 2,895	$ 2,600	$ 2,153
Barnes	100	.....	.....	224,356	11,410	9,708	2,313	4,700
Benson	600	12	10	253,810	1,570	4,953	6,480	13,439
Billings	680	.....	.....	51,428	.....	10,055	1,336	6,700
Bottineau	249	.....	385	285,704	5,292	4,355	5,000	5,797
Bowman	.....	.....	.....	34,830	26,785	1,102	200	4,000
Burleigh	992	.....	.....	173,338	875	8,080	310	5,700
Cass	25,245	20,000	275	830,177	18,730	84,310	53,210	34,040
Cavalier	.....	.....	.....	169,992	2,635	9,752	2,005	500
Dickey	177	.....	.....	142,679	1,330	4,965	542	3,290
Dunn	50	.....	.....	3,025	.....	.....	.....	.....
Eddy	139	.....	.....	57,570	345	3,740	1,475	3,950
Emmons	399	.....	.....	105,127	5,315	2,250	5,980	16,654
Foster	220	.....	.....	76,420	2,175	3,201	70	3,817
Grand Forks	4,270	10	3,000	504,840	4,600	62,550	8,650	92,280
Griggs	.....	.....	.....	145,689	3,700	9,092	1,315	73,330
Hettinger	749	.....	.....	26,325	85	800	4,837	5,220
Kidder	536	.....	.....	38,632	45	2,910	.....	5,100
LaMoure	781	.....	.....	163,233	275	6,738	5,612	13,480
Logan	25	.....	25	37,070	15,060	2,238	430	250
McHenry	498	.....	10	225,026	935	4,995	2,010	13,710
McIntosh	195	.....	.....	116,173	240	8,895	5,100	2,250
McKenzie	62	10	850	11,650	2,354	1,252	1,573	260

McLean	332	.....	6,500	225,070	7,776	10,658	1,167	20,870
Mercer	.....	.....	150	28,108	.....	1,510	.....	.....
Morton	3,501	.....	200	192,838	2,730	24,770	.....	.....
Nelson	685	.....	.....	189,429	849	4,583	5,300	20,205
Oliver	.....	.....	.....	1,225	45	770	75	120
Pembina	390	.....	.....	164,083	1,135	4,145	3,858	7,626
Pierce	308	.....	1,565	89,948	65	4,175	330	.....
Ramsey	95	.....	750	219,886	1,780	4,950	1,611	1,509
Ransom	50	.....	.....	138,603	1,045	6,065	1,000	.....
Richland	100	40	.....	248,477	5,370	16,755	22,265	975
Rolette	140	.....	100	124,957	7,035	3,183	200	1,040
Sargent	235	.....	.....	125,503	1,239	5,010	3,734	2,010
Stark	20	.....	.....	144,905	2,000	3,625	200	.....
Steele	390	.....	.....	80,835	125	3,419	4,550	18,816
Stutsman	395	.....	825	230,861	300	11,415	2,716	994
Towner	275	.....	.....	15,088	800	1,800	400	.....
Traill	245	15	.....	166,119	2,755	4,715	25,6'5	70,432
Walsh	2,690	150	.....	231,472	1,335	13,862	22,310	34,790
Ward	3,258	2,873	340	685,699	31,263	39,295	15,265	10,864
Wells	1,319	.....	20	183,562	460	5,239	2,079	35,418
Williams	817	.....	92	232,704	7,910	7,432	611	2,680
Equalized value	$51,313	$23,110	$15,097	$ 7,437,616	$133,758	$426,212	$224,334	$ 538,969

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	21	22		23	24	25
	Bonds and Stock Other Than Bank Stock	Shares of Bank Stock		Shares of Capital Stock Foreign Cos. and Associat's	Stock and Furniture of Sample Rooms, Eating Houses, Billiard Similar Tables	Elevators, Warehouses and Grain Therein Wherever Situated
		No.	Value			A—Elevators
Adams	.....	.....	.....	.....	$ 1,715	$ 1,500
Barnes	5,500	4,300	$ 143,005	$ 3,621	4,035	85,123
Benson	390	2,450	77,742	1,432	4,763	110,895
Billings	6,250	.....	17,676	.....	1,112	15,112
Bottineau	.....	.....	143,098	509	3,752	170,842
Bowman	.....	450	15,893	.....	1,985	.....
Burleigh	.....	1,925	42,495	.....	1,375	19,550
Cass	12,800	.....	205,160	2,450	15,390	160,195
Cavalier	.....	.....	80,392	.....	2,095	114,206
Dickey	2,500	1,421	43,909	1,431	686	35,360
Dunn	.....	.....	.....	.....	.....	.....
Eddy	.....	1,000	34,520	.....	600	25,500
Emmons	.....	500	23,182	.....	1,945	33,240
Foster	.....	100	47,113	4,828	885	35,070
Grand Forks	100	.....	162,246	41,500	3,220	106,735
Griggs	.....	.....	69,083	7,275	2,919	38,350
Hettinger	.....	.....	3,440	200	140	.....
Kidder	.....	475	16,250	.....	545	5,880
LaMoure	50	2,249	91,989	11,538	2,280	71,785
Logan	.....	450	18,400	.....	670	19,250

McHenry	.....	2,850	93,836	.....	7,173	107,130
McIntosh	.....	700	28,750	.....	495	28,650
McKenzie	.....	200	9,250	.....	1,870	.....
McLean	396	2,920	139,498	3,893	5,048	78,375
Mercer	.....	.....	7,600	.....	.....	4,500
Morton	.....	2,250	57,861	.....	4,340	36,000
Nelson	.....	1,775	60,594	.....	4,505	67,860
Oliver	.....	66½	1,845	.....	.....	.....
Pembina	.....	2,420	67,530	250	640	102,450
Pierce	110	950	24,822	1,100	4,370	37,350
Ramsey	.....	4,580	153,177	1,100	6,510	101,670
Ransom	.....	2,300	49,946	.....	2,815	34,810
Richland	4,150	.....	168,245	.....	5,080	84,909
Rolette	100	1,550	53,384	.....	1,632	67,750
Sargent	3,000	.....	56,269	.....	527	62,995
Stark	.....	.....	72,460	.....	680	15,400
Steele	520	2,020	66,806	1,750	2,360	37,135
Stutsman	1,000	3,425	125,009	8,145	5,435	81,449
Towner	.....	1,925	79,081	.....	900	84,901
Traill	.....	3,400	92,084	.....	783	92,014
Walsh	.....	.....	75,411	.....	3,734	133,900
Ward	13,929	2,250	260,203	677	22,012	229,665
Wells	2,500	1,410	42,309	2,051	1,715	62,400
Williams	.....	2,370	87,493	105	3,194	48,564
Equalized value	$ 53,295	54,481	$3,109,056	$ 93,855	$135,880	$ 2,648,470

Abstract of Assessment of Personal Property in Every County, North Dakota, as Returned by the Assessors and Equalized by the State Board, 1908.

COUNTIES	25- Continued		26	27	28
	Elevators, Warehouses, and Grain Therein Wherever Situated		Improvements Except Plowing on U. S. or Railroad Lands	Gas and Water Mains and Pipes	All Other Property Not Included in the Preceding 27 Items
	B—Warehouses and All Others	C—Grain Therein			
Adams	$ 50	$ 585	$ 60,338	$ 2	$ 657
Barnes	400	.....	8,165	.....	13,970
Benson	500	.....	4,520	120	10,927
Billings	.....	.....	113,921	25	18,260
Bottineau	2,831	6,220	12,708	.....	17,958
Bowman	.....	.....	69,795	.....	6,992
Burleigh	400	.....	88,364	15,000	32,337
Cass	3,600	.....	136,222	16,000	119,951
Cavalier	595	.....	1,140	.....	12,010
Dickey	250	.....	3,703	675	11,396
Dunn	.....	.....	41,625	.....	2,712
Eddy	.....	.....	3,785	.....	2,516
Emmons	.....	.....	19,802	*1,390	12,933
Foster	45	.....	30	.....	6,175
Grand Forks	1,650	.....	5,060	14,860	43,153
Griggs	850	.....	1,208	.....	9,121
Hettinger	.....	.....	95,018	.....	1,162
Kidder	.....	.....	73,191	.....	6,046
LaMoure	4,320	.....	4,667	1	11,987
Logan	.....	.....	49,757	.....	875

McHenry	3,830	102,370	22,270	325	17,620
McIntosh	.....	2,710	38,755	.....	7,055
McKenzie	.....	.....	100,117	.....	9,101
McLean	2,395	.....	99,636	140	15,307
Mercer	550	.....	16,587	.....	3,115
Morton	2,960	.....	58,430	.....	15,001
Nelson	1,920	.....	935	.....	5,639
Oliver	.....	.....	15,976	.....	289
Pembina	450	2,583	605	2,300	11,178
Pierce	1,100	.....	7,055	200	4,815
Ramsey	3,640	.....	1,170	8,000	14,955
Ransom	3,420	.....	1,415	.....	12,197
Richland	445	.....	2,050	.....	20,712
Rolette	725	.....	5,088	.....	9,924
Sargent	5,250	1,346	2,327	.....	4,767
Stark	800	.....	31,700	.....	26,927
Steele	25	.....	315	.....	12,350
Stutsman	2,640	.....	33,997	1,319	10,225
Towner	470	.....	450	50	12,044
Traill	975	.....	635	.....	8,397
Walsh	2,650	.....	461	.....	8,497
Ward	5,100	100	287,669	31	12,194
Wells	850	.....	9,244	75	5,604
Williams	2,100	.....	181,373	200	**15,614
Equalized value	$ 57,786	$ 115,914	$1,711,279	$ 60,713	$ 604,665

*16 Autos. **Included 10 Autos, $1,170.

Abstract of Tax List of Every County, State of North Dakota, 1907.

COUNTIES	Value of Land Exclusive of Structures and Improvements	Value of Structures and Improvements on Lands	Number of Acres of Land Exclusive of Town Lots	Average Value Per Acre	Value of Town and City Lots Exclusive of Structures	Value of Structures on Town and City Lots	Value of All Taxable Personal Property	Total Value	Total Taxes Levied
Barnes	$ 4,256,110	$ 249,522	923,039	$4.61	$258,152	$541,588	$2,630,992	$7,936,364	$307,165.01
Benson	2,498,206	189,719	648,516	3.85	117,133	209,750	1,887,902	4,902,710	172,670.58
Billings	1,464,514	10,000	1,083,792	1.35	10,000	69,487	1,276,197	2,830,198	63,822.25
Bottineau	3,798,829	275,900	929,397	4.09	272,267	396,803	2,675,377	7,419,176	276,271.16
Bowman	376,315	3,300	150,526	2.50	.....	.....	150,328	529,943	11,544.77
Burleigh	1,992,805	103,541	749,905	2.65	396,011	416,649	1,776,879	4,685,885	192,724.47
Cass	7,337,403	585,702	1,095,224	6.69	1,597,820	2,044,653	5,310,349	16,875,927	606,457.87
Cavalier	3,709,719	198,390	907,335	4.09	194,969	281,421	1,978,911	6,363,410	251,621.01
Dickey	2,553,024	126,145	642,075	3.82	175,871	211,153	1,715,419	4,781,612	164,734.77
Eddy	1,271,689	105,620	321.665	3.95	66,425	70,527	594,212	2,108,473	72,238.20
Emmons	1,378,936	36,659	665,128	2.07	34,911	54,840	1,304,531	2,809,877	86,618.49
Foster	1,566,366	141,737	378,095	4.14	116,315	111,305	990,487	2,926,210	109,878.38
Grand Forks	5,565,035	.....	883,018	5.83	2,621,260	.....	3,511,955	11,698,250	530,985.27
Griggs	1,876,853	262,456	440,547	4.26	107,056	276,522	1,141,421	3,664,308	112,551.73
Hettinger	488,820	.....	374,054	2.65	.....	.....	422,748	1,411,568	69,900.30
Kidder	1,474,291	59,448	560,555	2.63	26,985	43,780	783,717	2,388,221	72,824.28
LaMoure	2,715,216	163,081	677,198	4.00	134,126	193,213	1,632,217	4,837,853	173,364.12
Logan	1,130,316	33,842	396,869	2.84	18,535	12,875	794,186	1,989,754	60,510.44
McHenry	2,761,763	153,935	891,223	3.10	183,056	261,319	2,515,499	5,875,572	246,465.36
McIntosh	1,225,182	103,431	446,655	2.75	30,584	99,707	1,066,359	2,525,263	59,890.83
McKenzie	272,216	9,781	176.990	1.53	4,390	8,350	593,135	887,872	33,937.56
McLean	2,646,728	188,397	958,879	2.72	218,787	240,943	2,629,839	5,924,694	235,586.25
Mercer	735,019	17,647	394,345	1.98	519	2,090	332,887	1,088,162	40,338.77

Morton	2,735,039	109,776	1,350,957	2.02	240,957	327,377	1,958,706	5,371,855	201,878.68
Nelson	2,373,843	159,201	604,702	3.92	121,200	225,445	1,312,674	4,192,363	163,361.84
Oliver	592,969	12,835	284,448	2.07	928	456	218,102	825,290	29,584.74
Pembina	3,175,427	274,398	702,783	4.51	126,893	315,522	1,870,834	5,763,074	258,166.61
Pierce	1,941,440	148,106	524,369	3.70	91,718	114,191	1,152,928	3,448,383	119,045.00
Ramsey	2,763,389	208,107	717,936	3.85	321,888	374,962	2,024,805	5,693,151	217,999.54
Ransom	1,944,622	127,843	513,947	3.78	116,045	208,127	1,188,193	3,584,830	155,598.06
Richland	5,479,703	421,183	869,471	6.30	252,513	531,596	3,245,418	9,930,413	308,491.88
Rolette	1,811,203	106,105	435,870	4.39	116,446	141,352	1,212,824	3,387,930	119,053.32
Sargent	1,880,906	103,908	497,736	3.78	98,900	103,205	1,720,099	3,907,018	152,985.52
Stark	1,490,088	116,505	592,489	2.51	264,445	333,907	1,255,235	3,460,180	114,780.43
Steele	2,421,672	198,646	440,060	5.50	58,088	91,818	958,358	3,728,582	112,307.13
Stutsman	4,597,734	347,476	1,164,930	3.93	317,865	631,786	2,453,861	8,348,722	329,385.40
Towner	2,551,443	238,470	581,344	4.38	152,350	262,495	1,554,159	4,758,917	161,524.76
Traill	3,591,701	265,226	542,548	6.62	152,899	272,250	1,812,955	6,095,031	222.490.14
Walsh	4,618,027	367,906	799,662	5.78	257,918	501,179	2,584,114	8,329,144	282,883.11
Ward	5,399,556	421,548	1,611,734	3.35	687,373	932,126	6,831,289	14,271,892	689,378.20
Wells	2,980,682	239,237	733,333	4.05	139,768	239,846	1,596,625	5,196,158	173,403.14
Williams	990,955	67,207	340,109	2.91	167,701	163,765	1,933,401	3,323,029	161,931.29
Total	$106,935,754	$6,951,936	27,844,159	.....	$10,271,067	$11,318,380	$74,600,127	$210,077,264	$7,926,350.66

Abstract of Tax List of Every County, State of North Dakota, 1907.

COUNTIES	STATE TAXES				SCHOOL TAXES			
	General Fund 3.8 Mills	Bond Sinking Fund .1 Mill	Educational Institution Fund (Mill Tax) 1 Mill	Wolf Bounty Fund .2 Mills	County Tuition		SPECIAL	Interest and Principal on State Loan
					2 Mill tax	School Poll		
Barnes	$30,158.15	$793.47	$7,936.22	$1,587.15	$15,872.64	$2,861.00	$97,919.99	.....
Benson	18,661.99	491.12	4,911.05	982.17	9,822.21	2,255.00	63,201.50	.....
Billings	10,751.35	282.94	2,829.31	565.85	5,658.61	856.00	.....	.....
Bottineau	28,192.87	741.92	7,419.18	1,483.84	14,838.35	3,668.00	93,877.29	.....
Bowman	2,013.78	52.99	529.94	105.99	1,059.89	151.00	.....	.....
Burleigh	17,807.27	468.61	4,685.93	937.22	9,371.82	2,329.00	45,976.96	.....
Cass	64,169.36	1,688.61	16,886.89	3,377.02	33,773.50	5,384.00	167,143.28	.....
Cavalier	24,785.66	652.40	6,522.68	1,304.70	13,045.17	2,841.00	68,816.93	3,301.66
Dickey	18,170.00	478.14	4,781.57	956.29	9,563.16	1,668.00	47,527.20	.....
Eddy	8,013.01	210.87	2,108.69	421.75	4,217.36	914.00	21,968.93	1,476.09
Emmons	10,678.00	280.99	2,810.00	561.99	5,620.00	2,034.00	31,912.90	.....
Foster	11,117.93	292.55	2,925.75	585.15	5,851.55	1,019.00	38,590.45	.....
Grand Forks	44,451.51	1,169.80	11,697.82	2,339.57	23,395.56	4,573.00	140,394.46	.....
Griggs	13,922.65	366.35	3,663.90	732.72	7,327.63	1,313.00	33,064.19	2,305.70
Hettinger	5,363.96	141.16	1,411.55	282.31	2,823.14	1,258.00	24,787.43	4,960.47
Kidder	9,075.82	238.83	2,388.05	477.64	4,776.14	1,353.00	21,241.56	.....
LaMoure	18,507.49	487.00	4,870.40	974.11	9,740.79	2,067.00	53,524.29	7,894.45
Logan	7,561.07	198.97	1,989.75	397.95	3,979.50	1,256.00	19,463.98	1,593.00
McHenry	22,330.75	587.63	5,876.53	1,175.32	11,753.09	3,923.00	90,774.93	4,318.52
McIntosh	9,598.46	252.59	2,525.91	505.18	5,051.82	1,322.00	15,363.87	.....
McKenzie	3,373.93	88.79	887.87	177.57	1,775.74	1,536.00	11,536.56	.....
McLean	22,513.84	592.48	5,923.84	1,184.92	11,849.39	5,299.00	103,734.00	.....
Mercer	4,135.01	108.82	1,088.16	217.63	2,176.33	790.00	11,147.73	.....
Morton	20,413.03	537.18	5,371.86	1,074.38	10,743.70	3,418.00	67,248.53	.....

Nelson	16,090.84	424.23	4,242.45	848.38	8,486.96	1,832.00	50,285.04	.....
Oliver	3,157.15	83.09	830.83	166.17	1,661.67	843.00	8,931.45	.....
Pembina	21,902.58	576.39	5,763.85	1,152.74	11,527.79	2,704.00	76,853.06	.....
Pierce	13,061.36	350.78	3,442.54	694.28	6,877.84	1,816.00	48,728.59	2,090.13
Ramsey	21,640.76	568.19	5,695.65	1,139.29	11,388.97	2,284.00	80,827.84	.....
Ransom	13,623.03	358.34	3,584.86	716.92	7,169.98	.....	51,450.27	2,770.47
Richland	37,793.16	994.59	9,945.59	1,989.12	19,891.15	3,309.00	87,916.83	.....
Rolette	12,875.33	338.99	3,388.70	677.89	6,775.93	1,759.00	35,477.85	4,038.59
Sargent	14,882.30	391.54	3,916.22	783.07	7,832.44	1,624.00	39,995.57	.....
Stark	13,148.68	345.98	3,460.01	691.94	6,920.00	1,632.00	36,520.02	.....
Steele	14,169.01	372.78	3,728.65	745.69	7,457.38	1,255.00	33,201.88	.....
Stutsman	31,725.14	834.87	8,348.72	1,669.74	16,697.44	4,190.00	99,915.73	.....
Towner	18,069.84	475.66	4,758.16	951.52	9,515.96	1,753.00	55,470.35	.....
Traill	23,429.92	616.56	6,165.79	1,233.16	12,331.54	2,026.00	54,067.15	.....
Walsh	31,649.51	832.89	8,328.81	1,665.81	16,657.75	3,331.00	82,460.84	.....
Ward	54,622.88	1,437.55	14,374.65	2,875.01	28,749.00	12,949.00	260,833.30	4,312.60
Wells	19,745.40	519.59	5,196.16	1,039.24	10,392.31	2,886.00	61,626.40	2,078.47
Williams	12,653.82	333.03	3,329.93	665.98	6,659.91	6,450.00	69,489.14	.....
Total	$800,007.60	$21,059.26	$210,544.42	$42,114.37	$421,081.11	$106,731.00	$2,503,268.27	$41,140.15

Abstract of Tax List of Every County, State of North Dakota, 1907.

COUNTIES	COUNTY TAYES				CITY AND TOWN TAXES			
	Revenu	Interest	Road and Bridge	Special Taxes	City	Township	Delinquent Road	Special Taxes
Barnes	$49,210.03	$6,348.81	$16,916.60	$23,382.77	$26,385.65	$12,585.17	$7,342.97	$7,864.39
Benson	29,957.50	3,928.86	6,426.58	5,402.17	5,456.47	9,560.25	5,764.98	5,848.73
Billings	19,239.25	848.79	.....	22,790.15	.....	.....	.....	.....
Bottineau	44,515.04	6,677.25	14,838.35	4,183.43	21,759.61	13,198.24	11,519.64	9,358.15
Bowman	7,631.18	.....	.....	.....	.....	.....	.....	.....
Burleigh	32,467.12	16,165.28	15,782.63	5,904.08	24,963.32	7,425.26	.....	8,439.97
Cass	67,546.86	5,065.49	.....	.....	109,614.35	36,429.80	10,819.98	84,558.73
Cavalier	41,092.07	1,956.91	20,873.12	2,609.19	11,484.70	35,438.77	14,939.15	1,956.90
Dickey	32,038.64	956.29	6,992.40	956.29	21,766.01	7,462.83	7,349.61	4,068.34
Eddy	14,971.66	1,054.35	5,482.58	1,010.79	2,018.18	6,312.67	1,046.10	1,011.17
Emmons	14,611.99	2,248.00	12,071.00	3,202.47	587.15	.....	.....	.....
Foster	21,358.27	292.55	9,961.28	1,170.31	7,415.68	3,943.96	4,132.64	1,221.31
Grand Forks	74,865.72	5,848.88	39,772.44	9,259.29	98,370.82	30,128.77	8,159.92	36,565.71
Griggs	14,288.90	3,663.76	7,003.15	1,465.39	11,545.79	6,859.00	3,281.95	1,747.65
Hettinger	11,292.56	4,234.70	10,521.89	2,823.13	.....	.....	.....	.....
Kidder	19,105.85	3,104.72	5,675.20	2,865.84	698.02	1,759.11	.....	64.50
La Moure	35,066.78	9,740.80	6,818.56	974.10	9,072.60	5,059.76	7,621.57	944.42
Logan	15,719.06	1,193.85	4,377.46	2,779.85	.....	.....	.....	.....
McHenry	29,970.32	4,113.56	14,051.90	22,820.90	11,057.38	17,581.44	5,434.26	695.83
McIntosh	15,155.46	1,515.55	5,635.95	736.01	1,713.27	.....	.....	514.76
McKenzie	7,102.98	.....	4,972.08	2,486.04	.....	.....	.....	.....
McLean	40,032.44	1,184.94	24,373.18	11,256.92	2,102.82	2,852.32	758.19	1,927.97
Mercer	5,440.82	1,088.16	2,176.33	11,969.78	.....	.....	.....	.....

Morton	38,677.34	1,074.39	22,365.68	10,206.54	15,368.04	1,497.78	411.35	3,470.88
Nelson	27,155.53	3,393.04	4,242.46	7,635.51	9,754.09	8,869.97	8,511.16	11,590.18
Oliver	6,646.63	415.42	4,154.16	2,695.17	.....	.....	.....	.....
Pembina	45,534.83	11,527.79	11,527.79	4,317.73	22,504.30	26,005.75	8,031.10	8,236.91
Pierce	15,057.23	1,037.83	3,113.37	3,113.37	8,263.94	7,383.81	2,021.11	1,992.82
Ramsey	25,064.04	3,417.62	13,098.51	568.19	19,628.65	12,390.06	8,223.20	12,064.57
Ransom	27,963.85	2,150.39	5,019.30	5,474.09	13,923.75	7,249.65	6,125.23	8,017.93
Richland	49,728.02	2,983.68	11,934.63	4,972.84	26,377.24	31,853.86	7,547.95	11,254.22
Rolette	20,333.35	4,743.86	4,066.20	2,371.35	3,429.26	2,728.41	12,390.39	3,658.22
Sargeant	26,240.69	5,091.79	3,133.00	3,909.25	3,101.04	6,966.06	4,317.62	30,800.93
Stark	21,799.13	345.98	12,110.62	7,958.44	9,847.63	.....	.....	.....
Steele	16,033.38	.....	7,084.50	1,118.54	7,001.90	14,322.23	2,816.50	2,999.69
Stutsman	60,955.67	6,678.98	46,086.61	8,080.70	30,521.45	3,273.24	2,214.08	8,193.03
Towner	23,588.26	3,950.04	7,460.67	10,089.93	10,274.15	10,630.34	3,668.07	868.81
Traill	27,745.93	.....	10,481.78	12,331.54	22,423.39	16,489.68	4,473.63	28,674.07
Walsh	36,646.97	.....	14,991.84	15,824.78	32,351.94	26,210.50	5,805.51	6,124.96
Ward	100,621.26	8,624.98	20,941.92	57,497.66	48,492.27	34,260.67	13,363.49	25,421.96
Wells	27,539.64	2,598.08	8,833.46	1,558.83	9,204.04	1,491.80	12,991.53	5,702.19
Williams	21,644.71	4,994.94	7,327.83	1,664.98	8,540.32	9,082.29	2,079.30	7,015.11
Total	$1,261,656.96	$144,260.31	$452,697.01	$301,430.34	$667,019.22	$417,303.45	$193,162.18	$342,875.01

THE VALUATION OF EACH CLASS OF PROPERTY IN THE COUNTIES NAMED AS LEFT BY STATE BOARD OF EQUALIZATION FOR THE YEAR 1908.

Adams—

Real	$ 607,437	
Personal	303,704	
Railroad	356,235	
Telephone	450	$1,267,826

Barnes—

Real	5,470,118	
Personal	1,391,581	
Railroad	1,254,170	
Telegraph	11,106	
Express	9,241	
Telephone	38,963	
Street Railway	3,000	8,178,179

Benson—

Real	$ 3,252,375	
Personal	1,164,561	
Railroad	960,782	
Telegraph	9,031	
Express	9,564	
Telephone	12,830	$ 5,409,141

Billings—

Real	$1,549,692	
Personal	945,544	
Railroad	545,087	
Telegraph	4.308	
Express	3,628	
Telephone	1,739	$ 3,049,998

Bottineau—

Real	$4,946,007	
Personal	1,587,275	
Railroad	1,070,345	
Telegraph	5,179	
Express	10,418	
Telephone	19,255	$ 7,638,479

Bowman—

Real	$ 565,766	
Personal	395,385	
Railroad	353,805	$ 1,314,956

Burleigh—		
Real	$3,053,937	
Personal	965,365	
Railroad	908,900	
Telegraph	8,050	
Express	6,655	
Telephone	13,420	$ 4,956,327
Cass—		
Real	$11,933,680	
Personal	2,532,768	
Rairoad	2,528,692	
Telegraph	23,332	
Express	20,558	
Telephone	100,049	
Street Railway	22,320	$17,161,399
Cavalier—		
Real	$ 4,398,171	
Personal	1,190,506	
Railroad	745,495	
Telegraph	6,008	
Expres	7,699	
Telephonen	12,094	$ 6,359,973
Dickey—		
Real	$3,302,847	
Personal	805,348	
Railroal	917,124	
Telegraph	9,970	
Express	8,800	
Telephone	15,651	$ 5,059,740
Dunn—		
Real	$ 676,623	$ 576,623
Personal	379,147	
Telephone	1,507	$ 957,277
Eddy—		
Real	$1,604,695	
Personal	444,951	
Railroad	170,627	
Telegraph	1,854	
Expres	2,086	
Telephone	11,158	$ 2,235,371
Emmons—		
Real	$1,842,013	
Personal	849,397	
Railroad	480,900	
Telegraph	6,273	
Express	5,179	
Telephone	3,262	$ 3,187,024
Foster—		
Real	$1,958,933	
Personal	518,795	
Railroad	455,112	
Telegraph	4,154	
Express	3,441	
Telephone	9,263	$ 2,949,698

Grand Forks—		
Real	$8,310,292	
Personal	2,171,649	
Railroad	1,459,317	
Telegraph	14,629	
Express	12,352	
Telephone	105,339	
Street Railway	3,750	$12,077,328
Griggs—		
Real	$2,688,945	
Personal	906,611	
Railroad	246,523	
Telegraph	3,511	
Express	2,957	
Telephone	9,553	$ 3,858,100
Hettinger—		
Real	$1,082,278	
Personal	447,956	
Telephone	1,352	$ 1,531,586
Kidder—		
Real	$1,615,432	
Personal	523,968	
Railroad	314,060	
Telegraph	2,863	
Express	2,411	
Telephone	4,647	$ 2,463,381
LaMoure—		
Real	$3,384,983	
Personal	1,007,579	
Railroad	719,251	
Telegraph	9,936	
Express	8,350	
Telephone	14,361	$ 5,144,460
Logan—		
Real	$1,284,489	
Personal	473,246	
Railroad	325,709	
Telegraph	2,735	
Express	2,213	
Telephone	1,857	$ 2,090,249
McHenry—		
Real	$3,740,454	
Personal	1,478,832	
Railroad	1,133,215	
Telegraph	6,217	
Express	8,345	
Telephone	9,350	$ 6,376,413
McIntosh—		
Real	$1,670,076	
Personal	707,664	
Railroad	370,420	
Telegraph	3,133	
Express	2,535	
Telephone	1,477	$ 2,755,305

McKenzie—		
Real	$ 503,955	
Personal	642,883	
Telephone	1,675	$ 1,148,513
McLean—		
Real	$3,550,422	
Personal	1,646,207	
Railroad	1,023,048	
Telegraph	9,475	
Express	8,196	
Telephone	8,774	$ 6,246,122
Mercer—		
Real	$ 799,846	
Personal	333,501	
Telephone	275	$ 1,133,622
Morton—		
Real	$3,845,596	
Personal	1,290,923	
Railroad	814,391	
Telegraph	7,224	
Express	6,082	
Telephone	7,935	$ 5,972,151
Nelson—		
Real	$3,062,899	
Personal	988,974	
Railroad	606,015	
Telegraph	2,533	
Express	5,022	
Telephone	17,068	$ 4,682,511
Oliver—		
Real	$ 634,786	
Personal	224,307	
Telephone	990	$ 860,083
Pembina—		
Real	$3,891,821	
Personal	1,092,703	
Railroad	862,597	
Telegraph	9,443	
Express	9,154	
Telephone	20,935	$ 5,886,653
Pierce—		
Real	$2,508,235	
Personal	680,899	
Railroad	400,200	
Telegraph	3,315	
Express	3,867	
Telephone	6,063	$ 3,602,579
Ramsey—		
Real	$3,938,514	
Personal	1,242,619	
Railroad	858,376	
Telegraph	4,494	
Express	6,648	
Telephone	19,226	$ 6,069,877

Ransom—

Real	$2,666,274	
Personal	738,698	
Railroad	511,569	
Telegraph	5,102	
Express	4,287	
Telephone	14,322	$ 3,940,252

Richland—

Real	$6,620,228	
Personal	1,537,193	
Railroad	1,910,351	
Telegraph	17,870	
Express	16,147	
Telephone	24,564	$10,126,353

Rolette—

Real	$2,030,791	
Personal	698,876	
Railroad	486,260	
Telegraph	2,921	
Express	4,629	
Telephone	3,006	$ 3,226,483

Sargent—

Real	$2,390,095	
Personal	836,346	
Railroad	910,154	
Telegraph	11,420	
Express	9,540	
Telephone	14,761	$ 4,172,316

Stark—

Real	$2,231,617	
Personal	755,392	
Railroad	627,168	
Telegraph	5,591	
Express	4,708	
Telephone	5,710	$ 3,630,186

Steele—

Real	$2,831,799	
Personal	731,652	
Railroad	361,175	
Telegraph	3,408	
Express	2,870	
Telephone	13,525	$ 3,944,429

Stutsman—

Real	$6,258,185	
Personal	1,364,788	
Railroad	1,172,828	
Telegraph	12,053	
Express	10,113	
Telephone	27,392	$ 8,845,359

Towner—

Real	$3,210,726	
Personal	796,766	
Railroad	636,083	
Telegraph	5,434	
Express	4,480	
Telephone	8,805	$ 4,662,294

Traill—

Real	$4,271,733	
Personal	1,112,573	
Railroad	678,545	
Telegraph	7,884	
Express	6,763	
Telephone	31,565	$ 6,109,063

Walsh—

Real	$5,684,227	
Personal	1,353,690	
Railroad	1,525,322	
Telegraph	12,660	
Express	10,524	
Telephone	27,865	$ 8,614,288

Ward—

Real	$10,324,422	
Personal	4,018,289	
Railroad	3,192,905	
Telegraph	18,202	
Express	23,224	
Telephone	33,449	$17,610,491

Wells—

Real	$3,587,701	
Personal	982,294	
Railroad	665,887	
Telegraph	5,704	
Express	4,660	
Telephone	11,107	$ 5,257,353

Williams—

Real	$3,057,974	
Personal	1,400,681	
Railroad	957,975	
Telegraph	7,368	
Express	7,577	
Telephone	8,193	$ 5,439,768

Grand Total	$227,199,956

UNIVERSITY OF MICHIGAN
3 9015 06707 4727